

CITY OF SAN ANTONIO



TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

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City of San Antonio Texas

Introductory Section

CITY OF SAN ANTONIO, TEXAS COMPREHENSIVE ANNUAL FINANCIAL REPORT For Year Ended September 30, 2001

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CITY OF SAN ANTONIO

P.O. BOX 839966 SAN ANTONIO. TEXAS 78283-3966

February 13, 2002

To the Honorable Mayor and City Council:

It is my pleasure to present the City of San Antonio's (City) Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2001. Through our dedication and commitment to excellence, the City maintained its bond ratings with the nationally recognized rating agencies: Fitch, Inc. at AA+, Standard & Poor's Public Finance Ratings Services at AA+, and Moody's Investors Service at Aa2. The ratings reflect strong financial management and position with continued strong economic and tax base growth.

This report is prepared and presented by the City's Finance Department. Accordingly, the responsibility for the accuracy, completeness and fairness of the data and presentation, including all disclosures, rests with the City. The public accounting firms KPMG LLP, Garza/Gonzalez & Associates, and Robert J. Williams, CPA, have audited the financial statements and supplemental schedules contained herein. As reflected in the City's independent auditors' report, the data in the CAFR, including the City's financial position, results of our operations, and the liquidity of its various funds and account groups is presented fairly in all material respects.

The CAFR is presented in three sections: Introductory, Financial, and Statistical.

- The Introductory Section contains the transmittal letter, a copy of the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting, the City's organizational chart, and a list of principal officials.
- The Financial Section includes the Independent Auditors' Report, the general purpose financial statements, and the combining individual fund and account group financial statements.
- The Statistical Section consists of selected financial and demographic information presented on a multiyear basis.

In addition to meeting the requirements set forth in State statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996 and OMB Circular A-133, and the State of Texas Single Audit Circular. The Independent Auditors' Report on the general purpose financial statements, combining and individual fund statements, and required disclosures and schedules are included in the Financial Section of this CAFR. The Independent Auditors' Report along with other required reports and schedules mandated by the Single Audit Act Amendments of 1996, OMB Circular A-133, and the State of Texas Single Audit Circular are in separate documents. As in the past, the City will prepare and submit recommendations on any single audit findings of noncompliance with applicable regulations for corrective action in order to achieve compliance in the future.

THE REPORTING ENTITY AND CITY SERVICES

Reporting Entity

The City is a home rule city that was incorporated in 1837 and chartered in 1951. It is structured as a Council-Manager form of government with a Mayor and ten Council Members each serving two year terms, limited to two consecutive terms. San Antonio is located in South Central Texas, approximately seventy-five miles south of the state capital of Austin and serves as the county seat for Bexar County. In fiscal year 2001, the City annexed an area of 12.89 square miles and as of September 30, 2001, its geographic area was approximately 430.02 square miles. The United States Census Bureau cites the City as the third largest city in the state of Texas and ninth largest city in the country. The estimated population grew from 1,207,500 in fiscal year 2000 to 1,226,250 in fiscal year 2001, an increase of 1.6%.

Pursuant to the reporting standards contained in Governmental Accounting Standards Board (GASB) Statement No. 14, "The Reporting Entity", other related entities are included in the CAFR as blended or discretely presented component units. Blended component units are those entities that are considered as part of the City's operations but are legally separate entities. Those entities are the City of San Antonio Health Facilities Development Corporation, the City of San Antonio Industrial Development Authority, the San Antonio Fire and Police Pension Fund, the San Antonio Fire and Police Retiree Health Care Fund, and the City of San Antonio Texas Municipal Facilities Corporation.

Entities that require discrete presentation are the San Antonio Development Agency (SADA), the City of San Antonio Education Facilities Corporation (SAEFC), the Greater Kelly Development Authority (GKDA), the San Antonio Housing Trust Foundation, Inc. (SAHTF), the San Antonio Local Development Company, Inc. (SALDC), the San Antonio Water System (SAWS) and City Public Service (CPS). SAWS and CPS are independently managed, municipally owned utility systems that operate under quasi-independent boards of trustees.

For additional details on each of these entities and the basis for their respective presentation in our financial report, please refer to the Financial Section, Footnote No. 1, entitled "Reporting Entity".

Services

The City provides a vast array of municipal services. These services include but are not limited to fire and police protection, street and sidewalk maintenance, libraries, parks, and solid waste disposal. In addition, the City maintains preventive health services, and facilitates economic and neighborhood development. These services are funded from various sources which include ad valorem taxes, hotel/motel tax, sales taxes, grants, user fees, revenues from municipally owned utilities, and bond proceeds.

City Public Service (CPS) is one of the largest municipally owned utilities in the country. It provides electric and gas services to the greater San Antonio area. CPS operations and debt service requirements for capital improvements are funded by revenue derived from charges to its customers. The City Charter requires that the rates for user charges, board appointments, sale of assets, and bond issuances be approved by the City Council. In this report, CPS is included as a significant discretely presented Proprietary Component Unit Fund. CPS is governed by a Board of Trustees which is comprised of four members appointed by City Council and the Mayor of the City as an ex-officio member. Additional information regarding CPS is discussed in the section "Infrastructure Development".

THE REPORTING ENTITY AND CITY SERVICES (Continued)

Services (Continued)

San Antonio Water System (SAWS) provides water, wastewater, chilled water, steam and reuse water services to the San Antonio area. SAWS is a City owned, separate consolidated entity that addresses water related issues in a coordinated and unified manner. Revenues from its customers fund SAWS' operations, capital improvements, and related debt service requirements. Similar to CPS, the City Charter requires that the rates for user charges, board appointments, sale of assets, and bond issuances be approved by the City Council. SAWS is governed by a Board of Trustees that includes the City's Mayor as an ex-officio member along with six members appointed by the City Council for four year staggered terms. SAWS is included as a significant discretely presented Proprietary Component Unit Fund, and it is discussed further in the "Infrastructure Development" section.

The San Antonio Development Agency's (SADA) mission is to focus on housing with emphasis on activities inside Loop 410 while continuing the implementation of the City's Urban Renewal Program. It may designate for urban renewal such areas, as it deems advisable, subject to approval by the City Council and the federal agency that administers the overall program. A majority of SADA's funding is provided from the City as pass-through grants. The board of SADA is composed of seven members appointed by the City Council.

The City of San Antonio Education Facilities Corporation (SAEFC), formerly the San Antonio Higher Education Authority, was established in accordance with State law for the purpose of aiding non-profit institutions of higher education in providing educational and dormitory facilities. This corporation is authorized to issue revenue bonds for the purposes previously mentioned, but said bonds are not obligations of the City. An eleven member Board of Directors appointed by the City Council governs the SAEFC for two-year terms.

The Greater Kelly Development Authority (GKDA) is charged with the task of all issues related to the closure, conversion, redevelopment, and future use of Kelly Air Force Base. The GKDA is also responsible for reviewing all options related to the most appropriate uses of the property on the base and surrounding areas. An eleven member Board of Directors appointed by the City Council governs the GKDA.

The San Antonio Housing Trust Foundation, Inc. (SAHTF) was organized for the purposes of supporting charitable, educational and scientific undertakings, and to provide housing for low and moderate-income families. The SAHTF is also responsible for the administration and operations of the City's Housing Trust Fund, established for the same purpose noted above. An eleven member Board of Directors appointed by the City Council governs the SAHTF.

The San Antonio Local Development Company, Inc. (SALDC) participates in the Neighborhood Business Revitalization Program (NBRP), which is co-sponsored by the Small Business Administration (SBA), the Economic Development Administration (EDA), and the U.S. Department of Housing and Urban Development (HUD). The SALDC administers and operates the NBRP revolving loan fund that provides qualifying local businesses with loans under economic development programs administered by the SBA. The SALDC also administers, by agreement with the City, a U.S. Department of Commerce Title IX revolving loan fund, a HUD 108 Fund, an Enterprise Communities Loan Program, and an SBA MicroLoan Program. A thirty-three member Board of Trustees, appointed by the City Council, and an eleven member Board of Directors appointed from the Board of Trustees govern the SALDC.

ECONOMIC OVERVIEW

As a community, San Antonio has positioned itself for long-term growth and prosperity by successfully following a strategy to diversify its economy and improve quality-of-life for all citizens. City government has been an integral part by completing "A Strategic Plan for Enhanced Economic Development" and establishing a new economic development collaboration named San Antonio, Inc. in May 2001. It is undertaking on-going infrastructure improvements, neighborhood revitalization, and workforce development initiatives, as well as

providing incentive, assistance and attraction programs that are geared to businesses of all sizes. Both government and citizens are working toward increasing the caliber of educational and economic opportunities, expanding arts and leisure choices, revitalizing older neighborhoods, and planning for overall growth in San Antonio. In the wake of the North American Free Trade Agreement ("NAFTA"), San Antonio has been able to capitalize on international trade opportunities by becoming a distribution point and center for companies doing business in Mexico. San Antonio is the closest major U.S. city to Mexico's biggest markets, and it enjoys close cultural and business ties to that nation. San Antonio's leading industries include biomedical research and health services, international trade and distribution, telecommunications, tourism, and financial services.

Employment Sectors

San Antonio's employment sectors (nonagricultural) distribution as of September 2001, according to statistics provided by the Texas Workforce Commission are as follows:

		Jobs	
	Percentage of Total	Gained/Lost	%Increase
Industry Sector	Employment	(9/00 to 9/01)	(9/00 to 9/01)
Services .	32.45%	8,800	3.67%
Retail & Wholesale Trade	24.43%	5,500	3.04%
Government	17.18%	(6,500)	(5.11%)
Manufacturing	7.49%	100	0.18%
Finance, Insurance & Real Estate	6.99%	(300)	(0.58%)
Construction	5.61%	2,100	5.06%
Other	5.85%	6,300	14.55%
Total	100.00%	16,000	2.21%

The total number of San Antonio's nonagricultural jobs in September 2001 was 739,800, a gain of 16,000 jobs (or 2.21%) over September 2000. The City's largest employment sectors are Services, Retail and Wholesale Trade, and Government, which comprise about 74% of the area's employment. Transportation and public utilities within the Other sector, posted the greatest gain in sheer numbers as well as the greatest gain in terms of percentage growth.

The City's health care sector, a component of Services, provides major health care services through its medical, research, education, and development facilities. The City's biomedical industry continues to dominate as the largest industry segment in the San Antonio economy. The Greater San Antonio Chamber of Commerce's Biomedical Economic Impact Study 2001 announced that this industry had a total direct economic impact of \$8.1 billion in 2000. This industry provides 14% of all jobs in the San Antonio area, employing more than 96,000 with an annual payroll of \$3 billion. Between 1990 and 1999, the economic impact of the health care industry nearly doubled (97.2% increase). Additionally, employees in the health care sector earn more than the San Antonio average wage.

San Antonio is unique because our research institutions have a strong array of expertise in basic and applied research talents in instrumentation, pharmacology, diabetes, cancer therapy, transplant medicine, geriatric medicine, dental medicine, specialized medical instruments, and information security technologies. These strengths provide San Antonio with a rich collection of world-class research facilities, affording us the opportunity to capitalize and leverage this significant combination of resources.

Some of the biomedical assets that this City possesses are: the Air Force Center for Environmental Excellence (AFCEE), BioMedical Enterprises, Biomedical Development Corporation, Brooke Army Medical Center (BAMC), Brooks Air Force Base, the Cancer Therapy and Research Center (CTRC), Conceptual Mindworks, Inc, DPT Laboratories, ILEX Oncology, Inc., Incell Corporation, KARTA Technologies, Lipitek International,

Employment Sectors (Continued)

Mission Pharmacol, Probetex, OsteoBiologics, Philips Semiconductor of San Antonio, Research Dynamics, Inc., Sony Semiconductor Company of America, Southwest Foundation for Biomedical Research (SFBR), Southwest Oncology Group, Southwest Research Institute (SwRI), TEKSA Innovations, Texas Blood and Tissue Center, Texas Research Park Foundation, the University of Texas at San Antonio (UTSA), University Hospital, University of Texas Health Science Center (UTHSC), USAF School of Aerospace Medicine, U.S. Army Institute of Surgical Research, U.S. Army Medical Department Center and School, and USAF Wilford Hall Medical Center.

Additionally, San Antonio has three major military hospitals which have positively impacted the City for decades. The United States Air Force's largest medical facility, Wilford Hall Medical Center (WHMC) is an acute care facility, which provides complete medical care to military healthcare beneficiaries in the south central United States, and specialized care to patients from all over the world. WHMC contains the only Eye Bank within the Department of Defense and operates the only military programs for liver transplantation and allogenic bone marrow transplantation. The Brooke Army Medical Center (BAMC) is an ultra modern, state-of-the-art acute care facility that provides trauma care and graduate medical education, and contains the world-renowned Institute of Surgical Research Burn Center. Both WHMC and BAMC support the surrounding local communities by participating fully in the trauma and emergency medical care of the San Antonio and South Texas civilian communities. The Audie L. Murphy Memorial Veterans Hospital is an acute care facility and supports a nursing home, the Spinal Cord Injury Center, an ambulatory care program, and The Audie L. Murphy Research Services, which is dedicated to medical investigations. It serves forty-one counties and a veteran population of 300,000 throughout South Texas.

Recent terrorist events resulted in unforeseen national defense strategies. The nation is faced with having to protect its citizens from the direct effects of biological warfare. In addition, a more concentrated effort to mitigate or prevent biological terrorism has been generated in the information security industries. As a result of San Antonio's rich biosciences and information technology industries, the City has positioned itself to surface as the world's foremost Homeland Security Solutions City. The biosciences and information technology industries will play a pivotal role in applying the skills and expertise to security efforts. A collaboration between the Air Intelligence Agency (AIA), UTSA, Trinity University, University of the Incarnate Word, and the Alamo Community College District (ACCD) has been designed to leverage San Antonio's Infrastructure and Assurance (IAS) strengths as part of the solution to the nation's Homeland Defense. This collaboration will also determine infrastructure and assurances deficits. Targeted areas of research will focus on both Department of Defense and industry vulnerability issues to include infrastructure protection, convergence security, intrusion detection, computer forensics, security technician training, privacy, and biometrics.

The hospitality industry represents another major component of the Services sector. San Antonio's natural, historic, cultural and recreational attractions have long made it one of the top vacation and convention destinations in the country. This has resulted in an increase in tourism activity, economic impact and employment opportunities related to the hospitality industry. The City's proactive management practices and marketing efforts resulted in approximately 1,087 conventions in fiscal year 2001, with 894,626 associated room nights and an estimated economic impact of \$488.5 million. The San Antonio Convention & Visitors Bureau (SACVB) has booked approximately 3.3 million room nights from November 2001 through 2020.

Significant hospitality industry developments include the completion of the Henry B. Gonzalez Convention Center Expansion and Renovation Project. Phase I encompassed a bright new addition to the center that is integrated into San Antonio's River Walk and the surrounding HemisFair Park. Phase II comprised improvements made to the existing convention facilities. The completion of the expansion and renovation project has increased

Employment Sectors (Continued)

the contiguous exhibit hall space to approximately 440,000 square feet, while the facility's building footprint is now more than 1.3 million gross square feet. Other major hospitality events include the recent opening of the 508 room Westin La Cantera Resort, additional attractions added to Six Flags Fiesta Texas theme park, and the 474 room Westin River Walk, a full-service hotel that opened in the Fall of 1999.

The military continues to represent a principal component of the San Antonio economy. As of September 30, 2001, the military employed approximately 74,427 military, civilian and part-time guard and reserve personnel with an estimated direct economic impact of about \$3 billion. Four major installations comprise the military sector: Brooks, Lackland, Randolph, and Fort Sam Houston.

Additionally, San Antonio's stature as a location for corporate headquarters is growing. SBC, Inc., a leading telecommunication business, has successfully used its San Antonio base for growing its business not only in the Southwestern and Western states, but also in the Northeast. United Services Automobile Association (USAA), a leading insurance agency, is undergoing a major expansion of its headquarter operations in the City and continues to be the City's largest private sector employer. Clear Channel Communications, Inc., also headquartered in San Antonio, is a global leader in the out-of-home advertising industry with radio and television stations, and other entertainment venues in forty countries around the world. New headquarters have also been built for San Antonio's two biggest energy companies, the Valero Energy Corporation, which opened a major new office structure near downtown in 1999, and Ultramar Diamond Shamrock, which recently completed a campus-style headquarters near the University of Texas at San Antonio. Valero Energy Corporation and Ultramar Diamond Shamrock merged in 2001 to form one corporation with corporate headquarters remaining in San Antonio. Clarke American Checks, the third largest producer of checks and financial forms in the country with headquarters in San Antonio, expanded its local presence in 1999 with the addition of a major customer service center.

San Antonio is being recognized as a center for national and international business service operations. This is evidenced by companies such as Chase, CitiCorp, WorldCom, World Savings & Loan, QVC, Kraft, and other companies which have established substantial business operations in San Antonio that provide billing services, technical and communications services, financial services, customer service and other functions to their entire organizations.

Business Climate and Outlook

In response to recent terrorism events, the Mayor appointed the Blue Ribbon Commission on San Antonio's Economy. The commission is comprised of seven task forces that will evaluate the local economy and make recommendations to counter the economic slowdown resulting from the terrorism. The commission will focus on key economic sectors and identify new, innovative, and resourceful solutions for both the short-term and long-term actions to stimulate and sustain the local economy. As a result, San Antonio's economy is still stronger than the nation's average.

San Antonio's healthy economy and positive business climate are enhanced by elements key to continued economic growth, such as an advanced telecommunications system, significant recent accomplishments in the area of higher education, and strong workforce development programs. Also enhancing San Antonio's business appeal is the high quality-of-life the City offers and a cost-of-living that is well below the national average. San Antonians enjoy first-rate medical services, a convenient and efficient airport, an excellent highway system, mild weather, and superb recreation choices, including championship golf courses, theme parks, historical attractions, museums, professional sporting attractions and a lively performing arts environment.

The City's Economic Development Department (EDD), in coordination with the private, non-profit San Antonio Economic Development Foundation, continues to attract major corporations to the area and help local businesses

Business Climate and Outlook (Continued)

expand. In 2001, approximately 3,205 jobs were created through economic development programs. Among the companies that located or expanded business operations in San Antonio in 2001 include Zachry Corporation, Chase Bank, Boeing, and Chromalloy.

The Industry Development Division of the City's EDD continues to focus on working with the Greater Kelly Development Authority in the successful redevelopment of KellyUSA, formerly Kelly Air Force Base, which officially closed on July 13, 2001. EDD is also working with community groups and the other military bases, such as Brooks AFB and Fort Sam Houston Army Base, to explore ways that the City can help these local installations become more cost efficient, reduce infrastructure support costs, preserve jobs and enhance economic development opportunities.

KellyUSA

At KellyUSA, the Greater Kelly Development Authority (GKDA) continues implementation of the community's 1995 Initial Base Adjustment Strategy Committee strategic plan. To date, GKDA has successfully created over 5,000 new commercial jobs and leased out 70% of the available space. New tenants include major aerospace industry players such as Boeing, Lockheed-Martin, Chromalloy, Standard Aero and Pratt & Whitney. In the past 12 months, GKDA has completed over \$70 million in new construction and facility upgrades, to include the building of a new hangar facility to accommodate Boeing's expansion. Boeing now employs approximately 2,000 personnel as they continue to expand and grow their operations at KellyUSA.

With the anticipated completion of the City's Air Cargo Study in 2002, planning is also underway to establish air cargo operations at KellyUSA. In addition, GKDA is partnering with the City, the Port of Corpus Christi, the Texas Department of Transportation and major railroad companies to establish inter-modal operations at KellyUSA with critical linkage to the planned Kelly Parkway. The success of this initiative is key to creating Inland Port San Antonio and establishing San Antonio as a major center of logistics and distribution for NAFTA trade.

Brooks City-Base

Congress granted the Air Force special authority to improve mission effectiveness and reduce the cost of providing quality installation support at Brooks Air Force Base (AFB) by passing special legislation in October 1999 which was then amended in September 2001. This special authority allows Brooks AFB to transfer and lease back federal land in a more streamlined manner without being subjected to some existing federal property statutes and presents an opportunity for high quality, multiple-use development in a unique public-private partnership with the Air Force. Development of underutilized real property, including sale or lease of Air Force assets, is part of an integrated strategy for transforming the base into a technology and business park.

Situated on 1,310 acres on the southeast side of San Antonio, Brooks AFB has over two million square feet of buildings and provides employment for approximately 3,500 highly educated people, including 1,800 military personnel. Of the 1,310 acres, nearly a square mile (510 acres) is prime undeveloped land. The base provides expert consultation in a broad spectrum of environmental fields. In addition to the environmental aspects of Brooks AFB contributions, the School of Aerospace Medicine provides medical education and training for Air Force personnel. The Air Force Research laboratory uses world-class facilities to direct energy bioeffects, aerospace physiology, and intelligence training and tutor technology research for the Air Force.

Legislative authority to use Brooks AFB as a demonstration model for more efficient operation of military installations makes this project an important one for the Air Force, the private sector and for the City. The enabling legislation permits the Air Force, among other things, the opportunity to convey real property assets at Brooks AFB and lease back the facilities required for mission accomplishment. Congress

Business Climate and Outlook (Continued)

Brooks City-Base (Continued)

allowed the Air Force to use this authority "to convey or transfer real and personal property located at the Base to the Community or to another public or private party."

The City's primary focus has been on retaining over approximately 3,500 jobs at Brooks AFB by making Brooks AFB more cost efficient, enhancing economic development opportunities for the surrounding community, and operating Brooks AFB as a financially self-sustaining enterprise. The first step in transferring ownership occurred in December 2001 with the execution of a non-binding agreement between the City and the United States Air Force. This agreement sets forth the general terms and conditions for the transfer of base ownership. Since August 2000, the Air Force and the City have been negotiating the terms and conditions of the final transfer agreement.

To carry out this development strategy, the Air Force is partnering with the City and is pursuing the conveyance of Brooks AFB property to the "Brooks Development Authority", which was established by San Antonio City Council Resolution on September 27th, 2001. The Brooks Development Authority will leaseback facilities to the Air Force, provide municipal and property management services, and promote economic development of available land and facilities. It is anticipated that the contractual documents will be executed by summer of 2002 with a transfer of the property to follow.

Fort Sam Houston

At Fort Sam Houston the Army has signed a fifty-year lease with Orion Partners, Inc. and Roy F. Weston, Inc. on 502,196 square feet of space in three historic buildings--the old Brooke Army Medical Center and two wings of the Beach Pavilion Complex. Orion/Weston expects to finance approximately \$50 million in renovations secured through long-term leases with commercial public sector tenants. The success of this unique partnership is critical to assisting the Army in reducing infrastructure maintenance costs and generating net cash flow for both the Army and Orion/Weston. The City is assisting Orion/Weston in finding tenants for these facilities.

San Antonio Technology Accelerator Initiative (SATAI)

SATAI is a collaborative effort that identified opportunities for economic development for San Antonio's technology industries. Four technology cluster groups (biosciences, information technology, telecommunication, and aviation) were identified as San Antonio's competencies. The results of the collaborative effort are the development of the SATAI Network. The SATAI is an industry driven and multi-stakeholder organization that will accelerate the entrepreneurial job creation and increase community income through the growth of the technology sector of the San Antonio economy. The City continues to play an active role in the organization by serving on several SATAI committees and by hosting, on City computers, the online SATAI directory of local technology providers.

Aviation Industry Development

The City has three airport facilities: San Antonio International Airport, Stinson Municipal Airport and KellyUSA. The International Airport and Stinson Airport are owned by the City and operated by the City's Aviation Department. KellyUSA completed its transition from an Air Force Base in 2001. These airport facilities provide San Antonio with a variety of properties, facilities and assets that comprise the nucleus for a viable and expanding aviation industry. The City has, therefore, identified aerospace as a targeted driver industry in its 2001 Strategic Plan for Enhanced Economic Development. To support the workforce requirements for growing and sustaining a viable aerospace industry, the community partnered to establish the Alamo Area Aerospace Academy, which opened in September 2001. Complementing this workforce initiative is the Advanced Technology Center scheduled for opening in April 2002. The City, in partnership with the Alamo Community College District, has funded this \$3 million project.

Business Climate and Outlook (Continued)

Aviation Industry Development (Continued)

The City is also in the process of implementing the November 2000 Aviation Strategic Plan. The Plan identifies economic development opportunities at KellyUSA, San Antonio International Airport and Stinson Municipal Airport, specifically in the four business areas of: (1) air cargo; (2) aircraft maintenance, repair and overhaul (MRO); (3) general aviation; and (4) air passenger service. An air cargo study is underway to identify business opportunities at KellyUSA and San Antonio International Airport. This study will conclude in early 2002 with the delivery of strategic marketing plans for each facility. Aviation is also one of the four industry cluster groups identified in the San Antonio Technology Accelerator Initiative (SATAI). The SATAI Aviation Committee is also looking at initiatives that can create more growth and jobs in the aerospace industry, such as the establishment of a Center of Excellence for the maintenance, repair and overhaul of aging aircraft at KellyUSA.

International Consortium for the Environment (ICE)

ICE is a consortium of universities facilitated by Brooks Air Force Base (AFB) to address international environmental issues and public health concerns with an initial focus on the border region of the United States and Mexico through interdisciplinary research, teaching, and public service. Local ICE membership includes: Brooks Air Force Base, UTHSC, UTHSC Dental School, UTSA, Palo Alto College, University of the Incarnate Word, and the City's Metropolitan Health District. ICE augments the Air Force Institute of Environment, Safety and Occupational Health Risk Analysis (AFIERA) efforts to enhance mission effectiveness, protect health, improve readiness, and reduce costs through the assessment and management of risks to human health and safety, operational performance and the environment. Several AFIERA product divisions have established collaborations with ICE members. These product divisions will focus on threats to human health and safety due to occupational hazards. They provide expert field evaluations and consultations to Air Staff, MAJCOM, and Air Force bases worldwide in order to prevent or identify, evaluate, and control chemical, physical and biological occupational health hazards, reduce costs, and improve mission accomplishment and readiness.

New Business Prospects

The San Antonio Economic Development Foundation, Inc., reported in the fiscal year 2001 Summary and Fourth Quarter Report that the City had 87 active business prospects. These new businesses are categorized as business services and insurance, fabricated metal products, industrial machinery, electronics, rubber and plastics, nondurable distribution, transportation equipment, miscellaneous manufacturing, measuring instruments and others.

Downtown Development Projects

At the end of fiscal year 2001, there were several downtown development projects being proposed. These included public and private projects, which were in various stages of development. The centerpiece of downtown revitalization is the Houston Street Redevelopment Project. This effort is spearheaded by Street Retail San Antonio, L.P., which acquired 14 buildings on E. Houston Street between the San Antonio River Walk and Presa Street. The developer is expected to invest more than \$100 million to create a retail and entertainment district in the heart of downtown. Public improvements include, among other things, river walk, street, sidewalk, landscaping and pedestrian way improvements. Private improvements include renovations to eight buildings located on Houston Street as well as soliciting new entities to be built in this area. The Historic Civic Center project as it related to the Houston Street TIRZ Project Number Nine was completed this fall The planned private developments include specialty retail outlets, restaurants, office space, housing units, clubs and other venues. In addition to the aforementioned improvements, the City is constructing a 704 space multi-level parking garage in the area of Travis and St. Mary's streets, which will be open to the public and is expected to alleviate day time corporate parking demand and increase parking for the hotels, restaurants, and night attractions.

Business Climate and Outlook (Continued)

International Trade

The Directory of San Antonio Exporters and Support Organizations (published by the City's International Affairs Department) has identified over 750 local companies that export to other nations or provide export assistance.

During fiscal year 2001, the International Affairs Department worked with 104 international delegations that included 617 delegates that visited the City. Delegations visited San Antonio from Germany, Israel, Mexico, Japan, Canada, Tibet, Argentina, Spain, Canary Islands, Ireland, Cyprus, India, Russia, Czech Republic, Great Britain, Nepal, Bolivia, South Africa, and Kenya. The value of exports has increased from \$563.9 million in 1993 to \$2,033.7 million in 1999, the most recent year for which such information is available. Another component of the City's international trade is the activity of the North American Development Bank ("NADBank"), which is located in San Antonio. The International Affairs Department's Annual Report for fiscal year 2001 cites NADBank activity since its establishment as having authorized loans, guaranties and/or border environment infrastructure fund grants totaling approximately \$340 million to partially finance 37 infrastructure projects. These projects will represent a total investment of approximately \$995 million benefiting an estimated 5.5 million residents in the United States and Mexico.

By the end of fiscal year 2001, NADBank signed a loan and/or Border Environment Infrastructure Fund (BEIF) agreement for 8 of the 34 projects with approved financing totaling \$15 million and 16 BEIF grants totaling \$325 million. In addition, approximately \$86 million in NADBank loans and/or BEIF grants funds have been disbursed for 20 of these projects. The NADBank is currently involved in 13 institutional strengthening projects assisting 63 communities; 34 projects have been completed and delivered to the utilities and 59 projects are in progress.

Infrastructure Development

The City recognizes its obligation to address infrastructure needs and to provide the services required to maintain and continuously improve the living standards of its citizens. Infrastructure, the basic framework or underlying foundation provided by government to support a community's basic needs, including its various components that ensure economic activity, safety, education, and quality of life, are discussed below.

Basic Infrastructure Components

Street/Highway System

San Antonio is located at the crossroads of two important Freeways – IH-10 (running east-west) and IH-35 (running north-south) – and is located mid-way between the East and West coasts. San Antonio's roadway system, consisting of approximately 3,968 roadway miles, facilitates the movement of commerce within and through the City. Freeway arteries that intersect the downtown business district include IH-10, IH-35, IH-37, US-90, and US-281. There are three freeway loops including a downtown loop, IH 410, and Loop 1604. Recently completed or ongoing improvements include the expansion of IH-10 between IH 410 and Loop 1604, the widening of segments of Loop 1604, the construction of new interchanges on IH 410 and IH-10, and a new transportation corridor, the Wurzbach Parkway. The Texas Department of Transportation's TransGuide or "smart highway" project went on-line in San Antonio in July 1995, with ongoing additional expansions and equipment updates. This traffic management system utilizes high-speed computer technology to inform drivers about traffic conditions ahead, thereby enhancing safety, reducing congestion, and providing for more efficient traffic flow. Additionally, the Texas Department of Transportation is currently planning the construction of a four-level IH 410/US-281 interchange.

Infrastructure Development (Continued)

Basic Infrastructure Components (Continued)

Public Safety

Fiscal year 2001 was the fifth year of the Vision 2001 Plan, a comprehensive five-year strategic plan augmented by the Management Accountability Program provides the guidance for advancement in public safety. This plan is goal oriented and focuses on enhanced enforcement programs, training, support services, human resource management, and equipment and technological initiatives whose focus is improved service delivery.

The improved Dispatch Facility, constructed in 2000 and funded with 1998 Certificates of Obligation, will accommodate the requirements for a new public radio system, which is currently under design and scheduled to become operational in 2002.

The 1999 Bond Program earmarked \$17.4 million for three Vision 2001 technology systems: Field Entry Reporting, Optical Disk Storage and Retrieval, and Supplementary Report Management System. This "Public Safety Integrated Technology System" will provide a comprehensive information management system to increase police officer and detective effectiveness while enhancing customer service. The system will enable officers to enter reports from the field, as well as improve the filing, preparation and storage of important case information. Through the Information Services Department, the Police Department currently has a contract with Open Systems Group for the development of a software base for this system. In fiscal year 2001, \$3,040,272 was budgeted for this project.

General Obligation Bonds – 1999 totaling \$3,009,000 were allocated to Police Substation Expansion Projects for West, South, North, and Northwest Substations. In fiscal year 2001, \$565,420 was budgeted for the expansion projects. The Police Substation Expansion Projects continue as scheduled; expansion of five police substations is necessary due to annexation, population growth, and crime trends in order to improve the ability to provide neighborhood policing and improved service delivery. Construction of the West, South, and North Substations will begin in February 2002.

In June 2001, the Department presented the 2001 Police Rolling Staffing Plan to City Council. The 2001 Plan was presented in the context of potential rising property and violent crime rates along with projections of unusual numbers of police officer retirements leaving potential gaps in police staffing. This potential increase in crime is due to recidivism as a result of early prison releases. The Plan proposes the redeployment of 61 existing police officer positions, the addition of 265 new sworn police positions, and the addition of 20 civilian support positions over the next five years, from fiscal year 2002 through 2006, at a total cost of \$45 million. With the implementation of the 2001 Plan, the new Patrol Availability Factor goal for fiscal year 2002 will be 44.89% along with the continuation of dedicated directed patrols. Additionally, in 2001, the Police Department continued to provide and improve citizens' convenient access to information and investigative services at the Police Substations and through enhanced data availability on the Department Website.

The City continues to promote and provide for its Public Safety infrastructure by allocating funding through the budget process for police, fire and Emergency Medical Service (EMS). As of September 30, 2001, Public Safety Infrastructure included 6 police stations, 48 fire stations, which house 47 engine companies, 18 truck companies, 8 brush trucks, 8 Fire command units, 5 EMS command units, 25 full-time EMS units and up to 10 peak period units.

With regard to Fire and EMS services, fiscal year 2001 included the continued implementation of the Fire Department Master Plan, a five-year rolling plan of comprehensive improvements targeted to enhance services provided such as fire suppression, fire prevention, and emergency medical services. Improvements implemented

Infrastructure Development (Continued)

Basic Infrastructure Components (Continued)

Public Safety (Continued)

included the addition of 1 first responder van, bringing the total to 15, which is part of an initiative by the Fire Department to increase the useful life of the more expensive firefighting apparatus; the addition of one full-time EMS unit bringing the total number of EMS units to 25. Technology and equipment enhancement related Mobile Data Terminals (MDTs) and the equipping of 2 trucks with medium rescue equipment bringing the citywide total to 5.

Parks and Recreation Department

As of September 30, 2001, the City's Parks and Recreation infrastructure included over 179 neighborhood, community and large urban parks, numerous sports complexes, 26 recreation centers, 23 swimming pools, and other special facilities, such as the River Walk, Botanical Gardens, Tower of the Americas, Spanish Governor's Palace, Market Square and La Villita. The total park area covers 11,209 acres. During fiscal year 2001, approximately 29 Parks and Recreation capital improvement projects were completed at a construction cost of over \$7.4 million, and an additional 95 Parks and Recreation capital improvement projects were under construction, bidding, or design at the end of the fiscal year.

On May 6, 2000, San Antonio voters approved the collection of an additional 1/8 cent sales and use tax aggregating up to \$65 million to purchase and develop as appropriate; (a) large tracts of parkland containing sensitive natural areas over the Edwards Aquifer (\$5 million), and (b) linear tracts of land for greenway development along Leon Creek and Salado Creek (\$20 million), as well as a 10% operations and maintenance endowment for the Edwards Aquifer Parkland. The parks proposal was the only one of four ballot issues presented to voters on May 6, 2000 that was approved, and will be funded through a temporary 1/8 cent increase in San Antonio's sales and use tax. It is anticipated that the \$65 million will be remitted to the City by July 2004.

Planning Department

The City adopted a new Unified Development Code (UDC) in fiscal year 2000-2001, which incorporated many new development regulations and established new criteria for development review by the City. A one time budget appropriation of \$65,000 was made for the implementation and training for the UDC. The purpose of this was to retain the current UDC consultant for 12 months to assist in the training of city staff to monitor the UDC implementation process and to educate community groups on the new concepts, rules and procedures stemming from the revision of the UDC. The UDC was adopted by City Council on May 3, 2001, and is currently in the second phase of implementation. The third and final phase of implementation will occur February 3, 2002, bringing the project to completion.

During fiscal year 2001, the Planning Department also completed conversion of the City's Zoning Data from a Computer Aided Drafting (CAD) format to a Geographic Information System (GIS) format. This GIS format assisted in the implementation of the City's Information Technology Plan 2001 - 2003. This conversion has also made possible the creation of a City Intranet Zoning Website, which allows all city employees to access the current zoning via the COSA Web. The GIS has been programmed with UDC zoning attributes which will allow a seamless transition to occur in February 2002 resulting in the elimination of the 1938 and 1965 zoning districts without experiencing delays.

The Neighborhood Improvement Challenge Program (Challenge Program) provides neighborhood-based organizations the opportunity to implement small, public improvement projects in partnership with private groups. In fiscal year 2001, the Challenge Program awarded a total of \$81,984 to 74 projects ranging from landscaping, murals, park enhancements, and special topics series that include newsletter design, advertising, and promotion and distribution. Additionally, the Neighborhood and Urban Design Division, as part of the Community Building

Infrastructure Development (Continued)

Basic Infrastructure Components (Continued)

Planning Department (Continued)

and Neighborhood Planning Program, coordinated with Texas Department of Transportation to submit two competitive applications for Hazard Elimination Safety Funds. A total of \$475,000 was awarded to our San Antonio area TxDOT district office for medians on Austin Highway to implement a strategy in the North East Inner Loop Neighborhoods Plan.

In order to provide high quality customer service, the Planning Department formulated a development application tracking system that can be accessed through the Internet. The system allows engineers, architects, builders and others to track the progress of applications as they are reviewed by the Planning Department. These applications include Master Development Plans, Planned Unit Development Plans, Vested Rights Permits, Manufactured Home Park Plans, Pedestrian Plan, Master Planned Community District Plans, Infill Development Zone Plans and plats. The database system is updated on a weekly basis and at the touch of a button is able to provide customers with up to the minute results.

Library Facilities

The San Antonio Public Library System consists of a Central Library facility, 18 branches, 1 joint-use facility at the Ronald Reagan High School (a unique partnership between the City and Northeast Independent School District), and 2 bookmobiles. The Central Library and 9 of the 18 library branches offer services seven days and three evenings a week. The Ronald Reagan High School/Public Library is open after school hours and evenings four days a week, Saturday and Sunday during the day. The remaining nine library branches are open six days and four evenings a week. The addition of Thursday evening hours at these locations provided increased library access and usage for families, students and neighborhood residents.

The Library system added Computer Centers (Gates Foundation grant) in 10 branches expanding the amount of citizen access to public use computers by 250%. The computer center workstations are loaded with word processing, spreadsheet and database software as well as Internet access. All 14 Gates Center locations received a full-time Department Systems Aide to assist customers with computer center training and use. This initiative reflects the important role played by the Library system in supporting enhanced educational opportunities and computer job skills training for city residents. Every branch library received a Kid's Connect workstation loaded with multiple CD-ROM programs designed for literacy development for young children. These workstations are popular and provide opportunities for parent/child interaction.

Over 3.2 million people utilized the Library's collection of print and non-print resources in fiscal year 2001. Citizens borrowed 6% more materials and asked 29% more reference questions than in the prior year. Usage of the Library's website, including access to full-text electronic information databases increased 124% over the previous year. A total of 156,369 citizens attended library programs designed for a variety of audiences including children, families and adults.

Airport System

The City's airport system consists of the San Antonio International Airport and the Stinson Municipal Airports, both of which are owned by the City and operated by its Department of Aviation.

San Antonio International Airport is located on approximately 2,600 acres of land that is adjacent to Loop 410 freeway and U.S. Highway 281, and is eight miles north of the City's downtown business district. The International Airport consists of three runways with the main runway measuring 8,502 feet and is able to accommodate the largest commercial passenger aircraft. Its two terminal buildings contain 28 second level gates. Presently, domestic air carriers providing service to San Antonio are American, America West, Atlantic

Infrastructure Development (Continued)

Basic Infrastructure Components (Continued)

Airport System (Continued)

Southeast, Continental, Delta, Midwest Express, Northwest, Southwest, Sun Country, and United. Mexicana, Aerolitoral and Aeromar are Mexican airlines that provide passenger service to Mexico. The Airport Master Plan design allows for an increase from 28 to 60 gates. It is estimated that current gate facilities are being used at 88% of capacity. A variety of services are available to the traveling public from approximately 245 commercial businesses including nine rental car companies, which lease facilities at the San Antonio International Airport and Stinson Municipal Airport.

San Antonio International Airport has two designated cargo areas: the West Cargo Area, which was constructed in 1974 and refurbished in 1990, and the East Cargo Area, which was completed in 1992. The East Cargo Area is specially designed for use by all-cargo, overnight-express carriers. Custom-built cargo facilities in the East Cargo Area are leased to Airborne Express and Federal Express, while Eagle Global Logistics recently constructed its own facility. Expansions of the cargo apron were completed in 1997 and 1999 to accommodate future growth and additional facilities are currently planned. Foreign trade zones exist at both cargo areas. Enplaned and deplaned cargo for 2000 totaled 130,199 tons.

The Airport System which consists of the San Antonio International Airport and the Stinson Municipal Airport operates and maintains approximately 6,100 parking spaces and 1,000 employee parking spaces for a total of 7,100 parking spaces. A parking study was developed in 2001 for the International Airport by AGA Consulting, Inc. The study indicates that projected peak period demand for airport parking will exceed the available supply by the end of 2002. It is estimated that 2,400 additional parking spaces will be required in 2004 to satisfy projected demand over the next ten years. The City is in the process of coordinating the facility layout for the new parking improvements and the additional terminal facilities. The construction of new parking facilities is expected to start in 2002 and the costs are included in the Capital Improvement Program.

In 1999, the Aviation Department completed a Re-engineering Study of its Airports' operations. The study focused on cost efficiency and customer service improvements as well as revenue enhancements. The goal is to achieve a "balance" approach that would weigh costs against level of services that the Department provides to the public. In addition, the Re-engineering Study included recommendations on performance targets to be achieved over a three-year period, as well as an on-going evaluation process to monitor the status of the changes. In addition to the 12 full-time and 36 part-time positions, which were eliminated following the completion of the recent parking improvements, the recommendations involved a net reduction of 26 positions.

In total, it is estimated that by the end of fiscal year 2002, the Re-engineering recommendations will result in an annual operating cost savings of \$1.2 million and additional operating revenues of \$1.9 million. The combination of the two will produce an annual increase of approximately \$3.1 million to the Airport Operating Fund. Contractually, approximately half of this sum will be utilized in reducing the cost of facilities and services to the airlines, while the remaining funds will be available for new capital facility improvements at International and Stinson Airports. In fiscal years 2000 and 2001, airline costs per enplaned passenger was \$3.09 and \$3.53, respectively.

As an adjunct to the Re-engineering improvements, a comprehensive terminal renovation project is underway to improve the quality of services provided to passengers at the San Antonio International Airport. The project, which is estimated to cost \$27.5 million, will include state-of-art terminal building amenities and implementation of recommendations from a recently completed Concession Redevelopment Study. Included in the terminal renovations will be redesigned, high-quality retail and food establishments offering a mix of regional and local

Infrastructure Development (Continued)

Basic Infrastructure Components (Continued)

<u>Airport System (Continued)</u>

products at street prices. Concession space will be expanded from 30,000 square feet to over 40,000 square feet. Through the expansion and reconfiguration of concession space, 85% of retail shops and food outlets will be at airside locations.

The City is planning the implementation of a ten year Capital Improvement Program (CIP) pursuant to the Airport Master Plan for San Antonio International Airport. The CIP addresses both terminal and airfield improvements. The capital program includes the removal of the existing Terminal 2, which is over 40 years old, and the addition of two concourses with corresponding terminal space, public parking facilities, roadway improvements and the extension and improvement to two runways along with supporting taxiways and aircraft apron. The Airport System's overall CIP for fiscal years 2002 through 2011, which may change as circumstances permit, is estimated to be \$425.6 million. The CIP includes capital improvements as follows: \$124.2 million for terminal related improvements, \$51.8 million for parking improvements, \$19 million for roadway improvements, \$177.1 million for airfield improvements, \$8.2 million for cargo facilities, \$6.7 million for aircraft apron, \$5.9 million for Stinson Airport improvements, and \$32.7 million for other improvements. The City plans to pursue a phased approach in the construction of the improvements, whereby capacity is increased to coincide with demand. The City also desires to limit to the extent possible the impact on airline rates and charges. Currently under development is a long-term financing plan for the improvements. The City, as the owner and operator of the Airport, has received authority to "impose and use" Passenger Facility Charges (PFC) at the \$3.00 level, which became effective November 1, 2001. The FAA issued a Record of Decision approving the City's PFC application on August 29, 2001. The CIP also anticipates the approval of a Letter of Intent with the FAA for the commitment of future grants as possible funding sources for some of the planned capital improvements.

Stinson Municipal Airport, established in 1915 and named for the Stinson family, aviation pioneers, is one of the country's first municipally owned airports. An Airport Master Plan for Stinson was initiated in March, 2000 with City Council's review, and approval anticipated in the Spring of 2002. The Planning effort will facilitate the development of the Airport to expand its role as a general aviation reliever to San Antonio International Airport.

City Public Service

City Public Service (CPS), owned by the City, provides electric and gas services to San Antonio and surrounding areas. CPS generates power for its customers through two coal fired and five natural gas fired plants and owns 28% of the South Texas Project nuclear plant on the Gulf Coast. During fiscal year 2001, CPS obtained its generation from the following sources: Coal 47%; Nuclear 28.6%; and Natural Gas 24.4%. CPS also delivers natural gas to customers through its 4,368 miles of 2 to 16 inch steel mains and 1 ¼ to 6 inch high-density polyethylene (plastic) mains. As of year-end, CPS was serving approximately 578,300 electric customers and 305,800 natural gas customers.

To the citizens' benefit, CPS rates are lower than any major Texas city and among the lowest in the nation. The average CPS residential gas and electric bill ranked third lowest among the 20 largest cities in the United States for the twelve months ending January 31, 2001. CPS remitted \$182.4 million to the City of fiscal year 2001. With increased natural gas prices and usage during the past winter, the City provided approximately \$8.6 million in rebates to San Antonio ratepayers to provide utility relief. Additionally, the City allocated approximately \$678 thousand to the Project WARM to supplement the efforts of this project to provide utility relief to economically disadvantaged residents. These additional resources became available as a result of the increased payment from CPS to the City because of the aforementioned conditions.

Infrastructure Development (Continued)

Basic Infrastructure Components (Continued)

San Antonio Water System

The City's waterworks system, initially acquired in 1925, was included in a consolidation on May 19, 1992, of all City owned water related utilities including water, wastewater, and water reuse systems. This consolidation created the San Antonio Water System (SAWS), which now provides water and wastewater service to San Antonio and certain surrounding areas. As of May 31, 2001, SAWS provides service to approximately 294,826 water customers and approximately 345,614 wastewater customers. SAWS has 4,072 miles of water mains in place and 4,845 miles of wastewater mains in place.

In October 2000, City Council approved the establishment of a Water Supply Fee to fund the development of additional water resources and accepted a five year multi-year financing plan. The fee must be utilized for water supply activities and was implemented in January 2001 at a rate of \$.0358 per 100 gallons of usage. In accordance with the multi-year financing plan, the water supply fee was increased by \$.0350 in January 2002 bringing it to a total of \$0.0708 per 100 gallons of usage.

Housing and Neighborhood Development

The City's administration of housing and infrastructure development initiatives are being accomplished through initiatives such as the Housing Master Plan, Neighborhood Sweeps, Neighborhood Commercial Revitalization, Down Payment Assistance, Owner Occupied Rehabilitation and Reconstruction, Rental Rehabilitation, Affordable Parade of Homes, Tax Increment Financing, and the Housing Asset Recovery Program managed through the Neighborhood Action Department. In continuation of the Mayor and City Council's community revitalization efforts, the Department is developing public policies to support inner city revitalization in distressed areas.

In support of the Mayor and City Council's community revitalization efforts, the Neighborhood Action Department has defined a strategy for data gathering efforts to aid in the development of a comprehensive investment plan for the Community Revitalization Action Group (CRAG) target area, original 1940 city limit boundaries. In addition, the Mayor will be hosting a series of lectures led by the Urban Land Institute to be held in coordination with the Livable Cities Conference in Spring 2002.

Housing Asset Recovery Program

In an innovative approach to revitalization, the Neighborhood Action Department partnered with the Fannie Mae San Antonio Partnership Office utilizing a line of credit to rehabilitate valuable housing stock and thus create affordable housing opportunities for low to moderate-income families in San Antonio. The Housing Asset Recovery Program (HARP) takes a non-productive, residential structure and creates a useful asset for the community. Individuals, non-profit organizations, corporations, or any owner of a single-family home, residential lot, or tract of land can donate or sell the asset to the City. Beyond the flood recovery program, in most instances, the home can remain on the existing lot and is rehabilitated on site. In other cases, such as in school expansion projects, a home may need to be relocated to another city-owned parcel of land. To finalize the HARP transaction, the City refers the "project" to Fannie Mae for rehabilitation and sale. Once the home has been renovated, a licensed real estate broker lists and sells the property on behalf of the City. Net proceeds from the sale of the home are returned to the City for reinvestment in affordable housing.

In fiscal year 2001, the Neighborhood Action Department received a number of properties for this program through other governmental entities and non-profit organizations. The HARP concept evolved as a result of one of San Antonio's greatest natural disasters, the Flood of October 1998. The City formulated a program to

Infrastructure Development (Continued)

Basic Infrastructure Components (Continued)

Housing Asset Recovery Program (Continued)

purchase the homes of families who resided in a 100-year flood plain. The properties had sustained very little water damage and were ideal for recovery. The Department works with Public Works, Asset Management, and other departments to recover these properties and offer homeownership opportunities that ultimately placed these homes back on the tax rolls.

Housing Master Plan

In June 2001, the City was presented with a Housing Master Plan completed by J-QUAD & Associates, LTD, SA Research Corporation, and McConnell, Jones, Lanier and Murphy, LLP. The Master Plan is a result of recommendations found in the Community Revitalization Action Group Report and the Housing Performance Review. Both documents indicated a need for an overall plan to guide housing development in the City.

The Master Plan identifies and provides a series of recommendations for housing initiatives, processes and comprehensive development for the City. The Master Plan also provides a baseline and understanding of current conditions found in San Antonio's housing market as well as presents a definition of continuum of care and affordable housing. The Master Plan also makes a series of recommendations concerning the retooling of programs and processes to enable implementation of the recommendations defined in the plan. These recommendations are currently under review by the City Council Housing and Neighborhoods Council Committee.

Neighborhood Sweep Program

The Department coordinated and delivered 24 neighborhood sweeps during fiscal year 2001. Over the last 4 years, 86 communities have been recipients of this comprehensive service delivery program. The neighborhood sweeps represent an inclusive package of city services, such as code investigations, brush collection, street/pothole repair, graffiti and vacant lot abatement, that are delivered to a 55–60 block area over a period of two weeks. The program is designed to accomplish both short-term "clean-up" goals and long-term community development goals including accessing safe, decent housing and assisting special need populations.

Neighborhood Commercial Revitalization

The Neighborhood Commercial Revitalization (NCR) Program was created to bring renewed interest and investment to San Antonio's older commercial corridors. The NCR Program is currently working in eight target areas throughout the City's urban core. The NCR Program provides financial and technical assistance to community based non-profit organizations that undertake a full-time revitalization effort. The NCR Program is based on identifying and marketing the competitive advantages of these business districts in the hope of attracting private investment in new and existing businesses, thus creating job opportunities and enhancing the quality of life in the surrounding neighborhoods.

Collectively, NCR target areas have realized \$3,044,650 in private investments and 188 new jobs. During fiscal year 2001, the Program's third year of operations, a comprehensive review was conducted. Changes to the funding and selection components were adopted by City Council on September 13, 2001. These changes will position the NCR Program to achieve greater success and productivity in fiscal year 2002 as the participants continue to implement strategies that will support inner-city revitalization.

Infrastructure Development (Continued)

Basic Infrastructure Components (Continued)

Down Payment Assistance Programs

In February 2001, the Neighborhood Action Department acquired the down payment assistance program and homebuyer counseling services previously administered by the San Antonio Development Agency. The Department will continue to provide up to \$8,000 in down payment and closing cost assistance for families wishing to purchase single family homes in the San Antonio area. Working in partnership with various lenders, realtors, builders, and non-profit agencies to reinforce the specifics of the program, Neighborhood Action has been able to expedite the processing of each file by ensuring complete and thorough information. During fiscal year 2001, more than 145 families received down payment assistance through this program.

Owner Occupied Rehabilitation & Reconstruction Programs

The City also acquired these programs from the San Antonio Development Agency in 2001. The Neighborhood Action Department administers the Owner-Occupied Rehabilitation and Reconstruction Program that provides loans and grant funds for renovation or reconstruction of housing units for qualifying families. This Program is also funded through the US Department of Housing and Urban Development providing Community Development Block Grant and HOME funds. The Department works closely with the families to determine rehabilitation and/or reconstruction needs based on assessments of the housing structure. The Department is responsible for providing oversight and monitoring of construction activities for the projects.

Rental Rehabilitation Program

The Neighborhood Action Department's Rental Rehabilitation Program provides funds for both single-family and multi-family rental units. It has been noted that much of the rental housing stock within the inner city is substandard and in need of rejuvenation; however, there are numerous challenges associated with ensuring revitalization such as historic integrity, environmental hazard, deferred maintenance and elderly property owners.

The Rental Rehabilitation Program has a loan product specifically targeted for single-family dwellings. Property owners can borrow up to 100% of the rehabilitation costs; 50% is paid to the City at 5% interest; 50% is forgiven during the Period of Affordability provided the owner complies with the program guidelines.

Tax Increment Financing

In order to stimulate major new construction and rehabilitation throughout the City, the Neighborhood Action Department diligently utilized the Tax Increment Financing (TIF) program. This program provides a means of presenting incentives that carry real costs by paying public improvement costs from the increased tax revenues generated by the project itself. The public purposes of TIF projects include the redevelopment of blighted areas, construction of low and moderate-income housing, provision of employment opportunities, and improvement of the tax base.

The Department was instrumental in the adoption of new TIF Guidelines in fiscal year 2000. Since 1998, the City has created seven residential Tax Increment Revitalization Zones (TIRZ) administered through the Neighborhood Action Department with one residential TIRZ being dissolved and two commercial TIRZs administered through the Economic Development Department. During fiscal year 2002, the City projects the creation of five new residential TIF projects, evident from pending applications being processed. As of September 30, 2001, a total of 477 housing units have been constructed throughout the residential TIF projects.

Infrastructure Development (Continued)

Basic Infrastructure Components (Continued)

Community Initiatives Department

The Department of Community Initiatives (DCI) serves as the primary human development agency for the City. In this role, DCI coordinates community-based human investment strategies designed to raise the education and skill level of the City's workforce. In this capacity, the Department acts as a vehicle for collaboration between public and private organizations. This focused facilitation strives to leverage and maximize resources toward significantly improving the community's human development outcomes. In fiscal year 2002, DCI will invest almost \$130 million in human development. The DCI budget supports the City's strong commitment to strengthening long-term economic viability in San Antonio through the development of human capital.

DCI plays a major role in the City's Better Jobs Initiative, which supports human development efforts at all stages of life, beginning with early childhood development and continuing through adult education. DCI carries out these human development strategies primarily through family strengthening, early childhood education, kindergarten readiness, youth development, college scholarships, long-term job training and adult literacy services.

The goal of the Department's early childhood education and kindergarten readiness efforts is to provide high quality and affordable childcare in order to improve workforce participation and prepare children to enter school ready to learn. Through Head Start, the Child Care Delivery System and local initiatives, the Department will provide childcare to over 17,000 low-income children of parents participating in workforce activities. To help accomplish this goal, the City provides \$10.4 million in In-Kind contributions to the Head Start program. This In-Kind contribution consists of rent-free space for day care sites with grant and volunteer service hours provided by parents, nurses, and doctors. The nurses and doctors volunteer services are provided through the San Antonio Metropolitan Health District.

The Better Jobs Kindergarten Readiness Project prepares children for elementary school by developing their mastery of problem solving, communications and life skills. Kindergarten Readiness operates fully in 17 elementary school neighborhoods. To increase public awareness about the issue of school readiness and parental involvement, DCI initiated Early On, a multi-media campaign to disseminate the Kinder Readiness guidelines. Last year, the Kinder Readiness Project engaged over 2,500 parents and 200 teachers in the use of the guidelines. According to a University of Texas at San Antonio (UTSA) research study on the project, 86% of children assessed displayed mastery of the guidelines. The project distributed more than 46,000 brochures through public and private partnerships.

The San Antonio Education Partnership (SAEP) encourages students to stay in school and advance to higher education by providing advising services, college preparation activities and scholarships to students who graduate with a 95% attendance rate and 80% grade point average. Annually, the SAEP serves over 15,000 9th - 12th grade students at the 15 participating high schools. Since the program's inception, over 1,000 scholarship recipients have received their Bachelor's degrees from local colleges and universities.

Funded primarily through the City, Project QUEST serves as an employer and industry driven long-term job training program. It provides certificate and two-year degree graduates for the demand occupations linked to San Antonio's driver industries. The program serves undereducated adults who have completed high school or a GED certificate. Project QUEST offers a continuum of basic and occupational skills training, job placement and job retention services. In addition, Project QUEST works closely with the aviation and healthcare industries to

Infrastructure Development (Continued)

Basic Infrastructure Components (Continued)

Community Initiatives Department (Continued)

provide customized training programs, which addresses the critical job training needs of these driver industries. In fiscal year 2001, 60 participants completed customized aerospace training programs. Since the program's inception in 1993, over 1,500 participants have completed training and have been placed in jobs at an average wage of \$9.57.

The Department's Literacy Services Division offers adult education services including GED preparation, adult basic education, English as a Second Language (ESL), and computer literacy. In addition, the Department has implemented the Better Careers and Literacy for Life programs in partnership with local employers to improve the workplace skills of adult learners who have a limited work history through life skills training classes, intensive job counseling, motivational sessions, financial literacy and job placement. Over the past 18 months, over 300 adult learners have completed these programs and been placed in jobs. Through a grant from the Texas Workforce Commission, the Better Careers program will expand and serve 300 adult learners in fiscal year 2002.

Strategic partnerships, which demonstrate a high level of impact and public accountability, will continue to be the key to successfully raising the community's education and skill levels, a prerequisite to making Better Jobs a reality for all San Antonians. Over the last year, the Department continued to strengthen existing partnerships and form new strategic alliances. For example, the Kindergarten Readiness Project operates in collaboration with Bexar County school districts, childcare centers, UTSA, and community based organizations including Family Services Association, KLRN, AVANCE and YMCA. The Department's other essential partners include but are not limited to the United Way, Annie E. Casey Foundation, Alamo Workforce Development, Inc., (AWD), Smart Start, Tourism Council, employers and congregations.

As a single entity operating alone, the City cannot achieve a higher standard of living and long-term economic vitality. In fiscal year 2002, the Department will continue to facilitate the coordination of community assets to empower citizens, foster partnerships and provide effective and efficient services to promote self-sufficiency and ensure the best possible results for families and children in San Antonio.

Information Services Department: (ISD)

The Security Initiative's goal is to protect the City's critical missions by reducing risks, complying with laws and regulations, and ensuring business continuity, information integrity and confidentiality. To achieve this goal, in June 2001, ISD established its new Security Office and hired a Security Manager. The Security Initiatives focus is to institute and manage new security policies, guidelines and operating procedures for all City systems and infrastructure. It will monitor, maintain, revise and disseminate current security policies, procedures and administrative directives to ensure they are current and will enforce security policies to insure the City's systems and data are secure from unauthorized access, protected from inappropriate alteration, physically secure and available to authorized users in a timely manner. The Security Manager will plan, and schedule vulnerability assessments to properly analyze the risk to City systems and data integrity.

The E-San Antonio project provides Internet access in order to enhance the City's effectiveness and efficiency in serving its employees, citizens, businesses and visitors. During 2001 a new easier-to-use and easier-to-remember address for the City's website was implemented – sanantonio.gov – and a new community web portal was introduced. San Antonio stakeholders will have one-stop access to government services, including e-commerce, regardless of which political entity provides the service.

Infrastructure Development (Continued)

Basic Infrastructure Components (Continued)

Information Services Department: (ISD) (Continued)

The Alamo Area Community Information System Initiative (AACIS), an ongoing partnership of non-profit, educational and government agencies, is dedicated to improving the quality of life in San Antonio by making internet access and social service delivery more accessible, particularly to the underserved in our community. In support of AACIS, the City's Information Services Department is now hosting a community hub, a device consisting of integrated telecommunication components which will efficiently link local networks, maintained by separate Greater-San Antonio organizations, into a single internet-based metropolitan area network (MAN).

Information Technology (IT) is the employment of computer hardware, software, networks and telecommunications to process and distribute information in digital, audio, video and various other forms. The City has developed an Information Technology Plan to provide a coordinated IT planning effort across all departments of the City and to effectively manage the City's technology investments in concert with its strategic business processes. This long-range plan projects future IT needs and makes critical decisions about IT through fiscal year 2004. The City uses IT to be more cost efficient, deliver better and more comprehensive services, and provide easy access to information to its employees, citizens, businesses and visitors. Demands for the ability to conduct business electronically, allow for faster response time, increase participation and involvement in government, along with economic pressures to do more with less, are major factors that affect the use of technology at the City. This plan is intended to be dynamic and is updated annually to reflect changes in technology, trends, and the organization.

The Information Technology Vision of the City is to provide business solutions that will enhance the City's effectiveness in serving its employees, citizens, businesses and visitors through the successful use of IT. Information Technology will be used to lead the City into the 21st century and to achieve citywide goals. This plan is built on a vision of IT in which employees, citizens, businesses, and visitors have access to appropriate technologies and experience quality service without the constraint of boundaries such as time or location. It promotes a technological environment that provides electronic access, retrieval and use of city information and services for employees, citizens, businesses and visitors anytime and anywhere.

The Information Technology Plan forges a logical link between business strategies and the information delivery system supporting the strategies. The City's Information Technology Plan is a roadmap for defining where the City's IT environment is headed and how it will get there. The plan reflects an underlying philosophy that substantive, long-term efficient and effective improvements for the City cannot be obtained without an integrated assessment of business processes, people and technology. Technology is an enabler that must support the business needs and direction of the City.

The City realized there was a need to stabilize the desktop computing environment and the multiple operating system platforms. It was ascertained that the most expeditious and cost effective approach would be to enter a seat management lease program whereby within 3 years all City users would be on a uniform operating platform with the most current equipment. This initiative, coupled with the City's Enterprise License Agreement (ELA) with Microsoft, will enable the City to have the most current operating system and suite of office tools. The lease program is currently being developed and should be in place next fiscal year.

Infrastructure Development (Continued)

Basic Infrastructure Components (Continued)

Enterprise Resource Management (ERM) Project

The Enterprise Resource Management Project is an initiative to reengineer business processes and replace existing software systems in order to improve efficiency, accountability, and to provide enhanced services to the customers of the City. Project sponsors include the City Manager, Director of Finance, and Director of Information Services. The City has hired a consulting firm to assist the City with this effort. The ERM Project consists of three phases, of which Phase 1: Strategy and Process was completed in September 2001. Phase 2: Software Solitication and Selection is scheduled for completion by July 2002, and Phase 3: Software Implementation is expected to be phased in over the upcoming years and completed in 2005.

Contracting Initiatives

In August 2000, the City Council approved the selection of an independent project team led by the consulting firm of DMG-MAXIMUS, Inc. to conduct an independent review of the City's management of business contracts. The comprehensive review was an effort to improve the efficiency and effectiveness of the City's current contracting operations and procedures. As a result of the May 2001 report, which provided various contract process improvement strategies, the City Council approved the creation of a Contracts Services Division in the Department of Asset Management.

The newly created division is focused on creating and promoting City-wide standards and systems for improving the management of contracts through the development and implementation of: 1) standards for contract management, planning, and solicitation; 2) strategies to streamline contract negotiations and approvals; 3) rigorous monitoring practices; and 4) training programs for contract managers. A first phase component of these efforts included the design and creation of the Electronic Contract Management System that serves as the City's central repository for City-wide contracting data. While an ongoing process, many changes and improvements to the City's contracting efforts will be completed by mid-2002.

Code Compliance Department

The Code Compliance Department seeks to enhance neighborhoods and their citizens' health, safety and general welfare through efficient and effective City Code enforcement. This Department also strives to promote a higher quality of life by promoting awareness and compliance with City Codes to stabilize and reverse deterioration of neighborhoods.

The Department's fiscal year 2001 staff complement for code enforcement includes 55 Code Enforcement Officers, 8 Dangerous Premises Officers, and 5 Abatement Officers. Each Code Officer patrols the City in marked vehicles equipped with a computer laptop providing effective and efficient code enforcement activities. Monitoring vacant lots is an example of one activity that falls under this Department's jurisdiction of enforcement for improving the quality of life for the citizens of San Antonio.

Public safety is one of the City's major concerns in its enforcement of overgrown vacant lots. Abandoned properties, whether vacant lots or structures, present adverse conditions impacting the quality of life in the community. The Department recognizes these issues and is attempting to increase community awareness and voluntary compliance by encouraging and developing partnerships with neighborhood organizations, community groups, and local businesses to ensure a safer, cleaner and more beautiful San Antonio.

Infrastructure Development (Continued)

Basic Infrastructure Components (Continued)

Code Compliance Department (Continued)

If private property lots are not cleaned by their owners, the City hires a private contractor. Contracting with small businesses to perform the cleanups helps stimulate the local economy, in addition to accomplishing the Department's objectives. The majority of these private contractors are small business operators and/or Historically Underutilized Businesses (HUBs). This business activity is an opportunity that allows small business owners to compete with larger businesses. Last fiscal year, \$379,799 was expended on vacant lot clean up through these contracts.

Medicine and Healthcare

The City is cognizant of the importance of, and continues to support, its Medical infrastructure. The City is actively involved in promoting the industry, recognizing its significance to San Antonio and its citizens. Major medical research, manufacturing, training and health care facilities located in San Antonio include the Southwest Biomedical Research Institute, high technology biomedical manufacturing, the University of Texas Health Science Center at San Antonio (medical school, dental school, nursing school, allied health sciences school), the University Health System, Wilford Hall Medical Center (United States Air Force), Brooke Army Medical Center, a world renowned burn treatment and research center, and the South Texas Medical Center. The Medical Center contains numerous hospitals, a specialized treatment center and the renowned Cancer Treatment and Research Center that attracts patients nationally and internationally. In addition, Brooks Air Force Base is a major medical and environmental research facility unique to the U.S. Air Force.

The San Antonio Metropolitan Health District is the local public health agency for the City. It provides preventive health services, health code enforcement, clinical services, environmental monitoring, animal control, disease surveillance, health education, dental services, and is the local registrar of vital statistics.

Developmental Services

In April 2001, the Building Inspections Department with the Zoning and Subdivision division of the Planning Department and the Development Engineering Division of the Public Works Department were combined. This new department encompasses most of the development review, permitting and inspections components for the City and is appropriately named the Development Services Department.

This reorganization is especially important in light of the opening of the City's new One Stop Development Services Center slated for early 2003. In May 2001, the San Antonio Municipal Facilities Corporation (an entity created by the San Antonio City Council in February 2001) authorized the execution of a Development Agreement for the design, construction, and purchase of a facility for the One Stop Development Services Center (Center). The purpose of the Center is to provide a convenient, single source of information and assistance to private sector entities that are expanding, developing, or relocating their business.

The new center will be a state-of-the-art facility, which will be centrally located on the south side of the City's Central Business District. The Center, to be located at the northwest corner of Alamo and Flores streets just south of downtown, will be a two story facility, encompassing approximately 75,000 square feet along with over 300 parking spaces and situated on approximately 5.3 acres of land. Located at the Center will be an estimated 230 employees from various City Departments of Development Services, Planning, Health, Fire Inspections/Fire Marshal, and the Economic Development/Small Business Outreach Program, as well as individuals from the water, electric and gas utilities, and related departments of Bexar County that provide services to private sector businesses.

Infrastructure Development (Continued)

Basic Infrastructure Components (Continued)

Developmental Services (Continued)

The City adopted a new Unified Development Code (UDC) in fiscal year 2000-2001, which incorporated many new development regulations and established new criteria for development review by the City. Recognizing the increased workload stemming from the new UDC and in the interest of improving the efficiency of the overall development process, the City raised staffing levels among several of the development-related agencies within the City by 36 positions, including 21 for Development Services.

Environmental Services Department

The Environmental Services Department was created this fiscal year by realigning the Environmental Services Division and Solid Waste Division from the Department of Public Works into the new Environmental Services Department. This Department is funded by the Environmental Services Revenue Fund, which receives revenues from the Residential Solid Waste Fee, the Environmental Fee, and the new Brush Collection Fee which is collected by City Public Service.

The Environmental Management Division is responsible for ensuring City property and construction projects are in compliance with all federal, state and local environmental rules and regulations. This Division assesses and investigates the environmental conditions of land, air and groundwater for the City. Other major responsibilities of the Division involve administering the City's Air Quality and Household Hazardous Waste Programs, monitoring and maintaining the City's closed landfills, and overseeing or performing asbestos assessments and environmental remediation.

The Solid Waste Division is responsible for the collection of refuse generated by over 296,715 homes and businesses within the City. The primary services provided by this Division include biweekly collection of residential garbage, weekly curbside collection of residential recyclables, dead animal collection, downtown night garbage collection, and the tri-annual collection of residential brush and bulky items. Other services include out-of-cycle collection requests for brush and bulky items, supporting neighborhood associations and civic groups through the weekend Dial-A-Trailer program, sponsorship of Keep San Antonio Beautiful, an Annual Citywide Clean Up, Neighborhood Sweeps in 20 locations, and quarterly Free Landfill Disposal Days. The Solid Waste Division also provides cleanups for special events, weather related emergencies and high priority needs of other City departments, as resources are available.

Public Works Department

The Public Works Department provides public services and infrastructure in a quality manner through the use of modern engineering and management practices. The department provides design, construction, and renovation of City buildings, streets and drainage facilities, and operates the traffic network.

Significant projects underway during 2001 include the St. Mary's Parking Garage which is currently under construction at the northeast corner of N. St. Mary's and Travis. This six-story parking garage will provide 704 parking spaces and 13,950 square feet of retail space and is anticipated to be completed in January 2002. The Presa Street Linkage project consists of enhancements to the Presa and Crockett Street bridges and sidewalk improvements. A linkage from the River Walk to Houston Street will also be constructed and is scheduled for completion in February 2002. The River Walk Park project, which is scheduled to be completed April 2002, will provide a continuous connection from the north around to the Arneson River Theater and west towards the International Center. Additionally, Americans with Disability Act (ADA) improvements, an elevator, and public restrooms will be constructed.

Infrastructure Development (Continued)

Basic Infrastructure Components (Continued)

Public Works Department (Continued)

The Capital Programs Division completed 36 street and drainage projects at a cost of \$37,565,000. These projects will minimize flooding, reduce the number of potholes, reduce traffic delays, and allow for greater mobility.

The Streets Maintenance Division was granted approval for the purchase of a road reclaimer that is specifically designed for full-depth street reclamation. The reclaimer also recycles existing asphalt in place instead of having to purchase new asphalt for street maintenance projects. The addition of the reclaimer will allow city street maintenance crews to cut the amount of time it now takes to maintain street surfaces by half. This will improve customer service by minimizing inconvenience to the citizens while working in their neighborhoods. Recycling of the existing asphalt will also divert waste from the landfill and will save time and money from having to haul off excavated dirt. An additional paver was also approved in the budget which will assist city crews in meeting increased customer demand for paved asphalt projects with smooth riding surfaces with skid resistance to improve safety.

Neighborhood Accessibility & Mobility Program (NAMP) funding has been increased to \$200,000 and the scope of work under this program has been expanded from sidewalks and speed humps to other transportation improvements such as street maintenance, traffic signals, school flashers, and medians. The additional funding and expansion of projects under NAMP will be positive for neighborhoods needing specific improvements.

A Customer Service Team pilot program in Streets has been implemented to give assigned personnel the knowledge and ability to expedite 311 Customer Service inquires. This will allow supervisory staff more time for planning, coordinating and monitoring projects for quality assurance and timely completion of projects. The Flood Response and Emergency Response programs have been updated to include department wide participation in responding to emergencies such as flooding, to improve response times and prevent the loss of life or property.

The adoption of the Right of Way (R.O.W.) ordinance by City Council in May 2001 will significantly impact the City's infrastructure by requiring utilities, telecommunications companies and others needing to excavate City streets make repairs to those streets to maintain integrity and life of the streets. Public Works implemented ecommerce processing of R.O.W. permits on-line to improve customer convenience in obtaining street cut permits. The prior system required applicants to drive to the permit office to obtain the permit. This significant improvement makes the process much more convenient for customers.

The record flood of 1998 prompted some major policy changes that have provided a more proactive approach to flood control. One of the major initiatives was to conduct a "buy-out" of properties within the floodplain to prevent the possibility of future catastrophic damage and potential loss of life. This voluntary buy-out continues today. The adoption of the Unified Development Code (UDC) in May 2001 provided a revised Storm Water Management section and further codified the Floodplain Ordinance. The UDC uses a watershed management approach. Storm Water Engineering is reorganizing to form Watershed Teams for the Leon Creek, Salado Creek and San Antonio River watersheds. The new UDC also developed specific conditions under which floodplain development may occur without jeopardizing the City's goals of natural floodplain preservation and flood mitigation.

The Storm Water Operations Division completed a joint venture with the Natural Resource Conservation Service (NRCS) to remove debris from 14 miles of the Leon and Salado Creeks. This was a \$1.2 million project with over 500 tons of trash, tires and debris being removed from both creeks. This project improved the quality of life for residents along both creeks by removing obstructions that could contribute to future flooding.

Infrastructure Development (Continued)

Basic Infrastructure Components (Continued)

Public Works Department (Continued)

An electronic instrumentation and control system was installed on the two flood control tunnels. These tunnels are monitored electronically 24 hours a day, seven days a week. The Foxboro system ensures the control and direction of storm flows into or bypassing the two tunnels. It also monitors the flood level behind the Olmos Basin Dam, which is a critical part of the system that ultimately safeguards the safety of the citizens and commerce in the Downtown Central Business District.

In fiscal year 2001, the building maintenance and repair activities previously reported in the General Fund were reorganized into an internal service fund. The Building Maintenance and Repair Fund will provide for the general maintenance, janitorial, security, utilities and other preventative maintenance services contracts for 21 selected facilities, many of which are located in the downtown area. Additional facilities will be added to the Building Maintenance and Repair Fund once the initial implementation has been completed and evaluated. The City Departments that occupy certain facilities will be assessed annual fees which will support this internal services fund.

The Office of the City Architect, a division within Public Works, completed numerous projects in fiscal year 2001, and has many in progress for completion in fiscal year 2002. The Houston Street improvements, which consisted of new trees being planted, new lighting installed, and other improvements were completed in fiscal year 2001. The Historic Civic Center River link, which provides a River Walk connection to the Civic Center of the City, was also completed in fiscal year 2001. In addition, improvements were made to Fire Stations, No. 16 and No. 46, were also improved upon. A new building was built for Fire Station No. 46, and a new walkway, which links the street to river level, was built for Fire Station No. 16.

Supporting Infrastructure Components

Convention Center Expansion

The Convention Center Expansion and Renovation Project was completed in 2001. This project was financed from the proceeds of Hotel Occupancy Tax Revenue Bonds sold in March of 1996, and debt service payments are paid from the collection of a 2% Hotel Occupancy Tax. This construction represents the first major expansion and improvement of the Henry B. Gonzalez Convention Center since 1987. The Convention Center was originally built in 1968 for the San Antonio Worlds Fair, HemisFair. The Convention Center is located within the downtown area of San Antonio and is within walking distance of numerous hotels, retail shops, restaurants, historic amenities, and the City's River Walk.

The Convention Center Expansion Project, which includes 867,495 square feet of additional space to the Center and renovations, construction and upgrades of the original center, is fully operational, with more than 1.3 million gross square feet. The Convention Center boasts 440,000 square feet of contiguous exhibit space, 113,287 square feet of meeting room space with optimum flexibility of up to 59 room divisions. Three hotel quality ballroom/banquet rooms, with the largest at 40,000 square feet is designed to hold up to 4,000 people. The Center also includes two full service banquet kitchens, two loading docks, a pressroom, VIP lounge, dressing rooms, and 29,000 square feet of designated registration areas. The navigable portion of the river construction and the River Walk continuing into Plaza Mexico in HemisFair Park, were completed during the summer of 2001. Interior finishes throughout the Convention Center, East and West Banks, include artist-designed carpet patterns incorporating elements of San Antonio's history and culture. Also featured is an in-house business center to

Supporting Infrastructure Components (Continued)

Convention Center Expansion (Continued)

service many of the Convention Center clients. This service is operated by a nationally recognized leader in business center services and enhances the Center's marketability. The completed Convention Center allows the City to improve its competitive position to attract large, revenue generating conventions, and to expand tourism, while enhancing the viability of the local economy for San Antonio.

Alamodome

The Alamodome is a 65,000 seat multi-purpose sports, entertainment, and convention facility. Since opening in May 1993, it has held more than 900 events and has hosted over thirteen million visitors. The Alamodome has enhanced San Antonio's ability to attract major public sporting and entertainment events.

The Alamodome maintains a strong reputation as a venue capable of hosting major events. As a result, the diversity of events that are brought to San Antonio continues to expand. The NCAA will host the Women's Final Four Basketball Tournament in March 2002, the Men's Southern Regional Basketball Tournament in 2003 and the Men's Final Four Basketball Tournament in 2004. A significant first for the Alamodome occurred in 2001 when it hosted seven performances of the Ringling Brothers & Barnum & Bailey Circus and eight performances of Disney on Ice. Those shows were the first of a five-year run for both performances.

Nelson W. Wolff Municipal Stadium

The Nelson W. Wolff Municipal Baseball Stadium opened in April 1994 and has a seating capacity of 6,500. It has a multi-purpose design which allows for events such as professional baseball, concerts, boxing, and high school, college, and amateur sports. The stadium is home to the San Antonio Missions. In 2000, the Missions became the minor league affiliate of the Seattle Mariners.

Other Amenities

The City supports and promotes various other tourism and quality-of-life amenities, including performing arts and cultural entertainment facilities, museums, the San Antonio Zoo, and the preservation of the Alamo, as well as enterprises such as Sea World of Texas, and Six Flags Fiesta Texas. The City also provides support and funding for cultural organizations, from dance performance companies to the Symphony Society of San Antonio, and for facilities including the Witte Museum, the San Antonio Museum of Art, the Southwest Craft Center, the Carver Community Cultural Center, and the Guadalupe Cultural Arts Center.

In addition, San Antonio is home to various professional sports teams including the San Antonio Iguanas Hockey team, the San Antonio Spurs, and the San Antonio Missions. San Antonio also hosts two PGA tour events, the Valero Texas Open and Senior PGA SBC Championship.

International Outlook

In a new international initiative, the City's International Affairs Department developed an economic development program that focuses on small to medium size San Antonio companies with a high potential and strong commitment to develop and expand international markets. The San Antonio Export Leaders Program is a competitive eight-month program that offers the tools, training, consultation and coaching necessary for about fifteen companies to be successful in exporting and offers the participants a new export experience. In its second year, the program graduated thirteen companies.

San Antonio continues to develop itself as an INLAND PORT for imports and exports to/from Mexico, Latin America and other regions of the world. This encompasses transportation, manufacturing and logistics facilities, professional services and value-added services involved in producing, marketing and moving freight within, into and out of the San Antonio area. Over the past nine years, the City has operated three commercial trade offices in

International Outlook (Continued)

Mexico's three largest cities: Mexico City, Guadalajara, and Monterrey. The trade office in Mexico City has expanded to service seven southeastern Mexican states of Oaxaca, Chiapas, Quintana Roo, Veracruz, Campeche, Tabasco and Yucatan.

The City's commitment to international trade is evidenced in the City's new International Center which houses the North American Development Bank, International Conference Center, the Trade Commission of Mexico, Mexican State Trade Office, the Free Trade Alliance San Antonio, the U.S. Department of Commerce, the City's International Affairs Department, and the Convention & Visitors Bureau.

MAJOR INITIATIVES

The adopted consolidated annual budget for fiscal year 2002 totals \$1.377 billion. The budget continues to build up basic services in the community while addressing critical priority initiatives of the City Council as expressed in the 2001 Goals and Objectives Work session, as well as eliminates a projected General Fund shortfall. The General Fund budget did not require an increase in the property tax rate for the ninth consecutive year. The General Fund budget expenditures and transfers total \$601.1 million for 2002, representing an increase of 5.58% over the previous year. For the tax roll year 2001 (fiscal year 2002), the total adopted tax rate of \$0.57854 decreased 1/8 cent from the prior year's rate. The fiscal year 2002 tax rate is now comprised of \$0.35454 per \$100 valuation for the maintenance and operations component, and \$0.22400 per \$100 valuation for the debt service component.

The adopted 2002 budget focused on program improvements to enhance City services. Included are significant General Fund enhancements to City services in high Council Budget Priority areas such as Existing Infrastructure (\$2.8 million), Housing & Neighborhood Planning (\$1.9 million), Public Safety (\$11.34 million), Human Development (\$3.4 million), Charter Review/Governance (\$1.2 million), Unified Development Code Implementation (\$951,574), and Parks and Libraries (\$1.76 million). Within the Public Safety Budget Priority, the Adopted Budget includes \$1.06 million for continued implementation of the Police Staffing Plan and \$2.03 million for the Fire Master Plan. Within the Housing & Neighborhood Planning Budget Priority, a total of \$773,987 in improvements is included in order to enhance significantly the City's proactive code enforcement efforts with the addition of 12 new enforcement positions.

Budgetary Controls

Budgetary compliance is a significant tool for managing and controlling governmental activities, as well as ensuring conformance with the City's budgetary limits and specifications. The objective of budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by City Council. For the fiscal year beginning October 1, 2000, The Government Finance Officers Association of the United States and Canada ("GFOA") presented an award of Distinguished Budget Presentation to the City.

Activities of the General Fund, the Special Revenue Funds (excluding the Home Program, Categorical Grants-In Aid Fund, Housing and Urban Development 108 Loan Program, Community Development Block Grant Program, which are budgeted on a grant year basis; the San Antonio Industrial Development Authority, and the San Antonio Health Facilities Development Corporation, which are blended component units; and the Community Services Fund, which are not budgeted) and the Debt Service Funds, are included in the annual appropriated budget. Project-length financial plans are adopted for the Capital Projects Funds. Levels of budgetary control, that is the levels at which expenditures cannot legally exceed appropriated amounts, are established by function and activity within individual funds. The City utilizes an encumbrance system of accounting as one mechanism to

FINANCIAL INFORMATION

Budgetary Controls (Continued)

accomplish effective budgetary control. Encumbered amounts lapse at year-end, however, encumbrances generally are appropriated as part of the following year's budget.

As demonstrated by the statements and schedules in the Financial Section of this report, the City continues to meet its responsibility for sound financial management. As in the Financial Section, all monetary amounts presented in the remainder of this letter are expressed in thousands, except where noted.

Funds and Accounting Overview

GENERAL GOVERNMENT FUNCTIONS

Activities of the Primary Government's General Fund, Special Revenue Funds, and Debt Service Funds are considered general government functions. The General Fund is the City's general operating fund. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted as to expenditure. The Debt Service Funds are used to account for financial activity related to the City's general bonded indebtedness, as well as other long-term obligations.

The following schedule presents a summary of General Fund, Special Revenue Funds, and Debt Service Funds revenues for the fiscal year ended September 30, 2001, and the amounts and percentages of increases and decreases as compared to the prior year.

Revenues and Other Financing Sources	Amount	Percent of Total	Increase (Decrease) from 2000	Percent of Increase (Decrease)
Taxes	\$437,572	41.61%	\$36,864	9.20%
Licenses and Permits	12,683	1.21	425	3.47
Intergovernmental	171,573	16.32	6,672	4.05
Revenues from Utilities	187,940	17.88	15,639	9.08
Charges for Services	71,919	6.84	5,399	8.12
Fines and Forfeits	11,116	1.06	(477)	(4.11)
Miscellaneous	39,519	3.76	3,634	10.13
In-Kind Contributions	11,021	1.05	(1,723)	(13.52)
Transfers-In	107,985	10.27	12,831	13.48
Totals	\$1,051,328	100.00%	\$79,264	•

Revenues from taxes increased by \$36,864 which was primarily attributable to: (1) a \$1,680 or 1.2% increase in sales tax revenue for the General Fund, (2) a \$1,959 or 4.4% increase in Hotel Motel tax revenue in the Special Revenue Fund, and (3) a \$14,403 or 7.45% increase in Ad Valorem tax collection for the General Fund and Debt Service funds as a result of increased property valuation, new construction, and annexation, and (4) a \$17,101 increase in sales tax revenue in the Parks Development & Expansion Fund (Special Revenue) due to a 1/8th cent sales tax increase beginning October 1, 2000 for park development and expansion. Revenues for the utilities

Funds and Accounting Overview (Continued)

GENERAL GOVERNMENT FUNCTIONS (Continued)

category which is represented in the City's General Fund increased by \$15,639 or 9.1% which is primarily attributed to an increase of \$15,272 in the City's payment from CPS which is based on CPS' gross revenues. CPS revenues are impacted by variables such as fuel costs, weather, types of electric generation used, as well as other variables.

The following schedule shows the Primary Governments General Fund, Special Revenue Funds and Debt Service Funds expenditures for the fiscal year ended September 30, 2001, and the amounts and percentages of increases from the prior year.

		Percent of	Increase (Decrease)	Percent of Increase
Expenditures and Other Uses	Amount	Total	from 2000	(Decrease)
General Government	\$ 69,276	6.74%	\$ 13,477	24.15%
Public Safety	339,812	33.04	19,300	6.02
Street and Roadways	59,233	5.76	(3,179)	(5.09)
Health Services	71,901	6.99	8,091	12.68
Environmental Protection and Control	106	.01	(29)	(21.48)
Sanitation	2,754	.27	153	5.88
Welfare	121,641	11.83	20,003	19.68
Culture and Recreation	65,357	6.36	5,714	9.58
Convention and Tourism	42,316	4.12	3,604	9.31
Conservation	42	0.00	33	366.67
Urban Redevelopment and Housing	16,147	1.57	(2,286)	(12.40)
Economic Development and Opportunity	23,141	2.25	1,791	8.39
Principal Retirement	43,885	4.27	3,135	7.69
Interest	51,178	4.98	1,462	2.94
Issuance Costs	271	0.03	69	34.16
Transfers-Out	121,089	11.78	9,393	8.41
Total	\$1,028,149	100.00%	\$ 80,731	_

The total fund balance of the General Fund at year-end was \$96,198, a decrease of \$9,504 from the total fund balance for the close of fiscal year 2000. The undesignated fund balance in the General Fund at the close of the fiscal year was \$49,437, a decrease of \$13,527 from the previous year's undesignated balance. The undesignated fund balance represents amounts available for additional appropriations.

PROPRIETARY OPERATIONS

Enterprise Funds: During the fiscal year, the Primary Government included four separate and distinct enterprise activities: the Airport System, Parking Facilities, the Golf Course System, and the Solid Waste System.

<u>Airport System</u>: The Airport System operations consist of San Antonio International and Stinson Municipal Airports. San Antonio International Airport was opened in 1942, and occupies approximately 2,600 acres of land. It consists of 3 runways, 2 terminals, and 28 gates, which accommodates many of the world's major airlines. For the calendar years 2000 and 2001, total enplaned passengers were 3,647,094 and 3,443,434 respectively. Airport System retained earnings as of September 30, 2001, totaled \$101,839 of which \$6,066 was unreserved.

(Monetary Amounts Are Expressed in Thousands)

PROPRIETARY OPERATIONS (Continued)

<u>Parking Facilities</u>: The City's Parking Facility operation includes 5 parking garages with 3,347 parking spaces, 10 City-owned and 9 leased surface parking lots providing approximately 4,605 parking spaces, and 2,124 onstreet parking meters for a total of 10,076 parking spaces. It also includes over 42,000 square feet of retail/office space. Retained earnings as of September 30, 2001 totaled \$11,444 of which \$3,413 was unreserved.

Golf Course System: Operations include six 18-hole golf courses, two par 3 nine-hole golf courses, and 3 driving and practice ranges. Retained earnings as of September 30, 2001 totaled (\$1,513) of which (\$536) was unreserved.

<u>Solid Waste System</u>: The Solid Waste Systems operation includes the disposal of curbside solid waste, brush collection, and recycling, for over 297,113 residential customers, and the maintenance and monitoring of the City's eight closed landfills. Retained earnings as of September 30, 2001 totaled \$3,710 of which \$1,538 was unreserved.

Discretely Presented Proprietary Component Units: The San Antonio Water System (SAWS), City Public Service (CPS), the San Antonio Local Development Company, Inc. (SALDC), are entities which operate under quasi-independent boards of trustees and are managed independently. Considering the criteria set forth in GASB Statement No. 14, management has determined that these entities are required to be discretely presented with the City's financial statements.

Internal Service Funds: The Internal Service Funds were established to account for goods or services provided by a centralized department or agency to other departments or agencies of the City on a cost reimbursement basis. The City's Internal Service Funds are divided into three sections: Other Internal Services, Information Services, and the Self-Insurance Programs.

Other Internal Services: The Other Internal Service Funds include activity pertaining to Central Stores, Motor Pool, Communications Service, Automotive Repair, Building Maintenance and Repair, and Temporary Services.

<u>Information Services</u>: The Information Services Fund includes activity pertaining to data processing, programming, and related computer services to other City departments.

<u>Self-Insurance Programs</u>: The Self-Insurance Programs include funds used to account for the administration of all tort claims against the City, and for the operation of the City's Employee Benefits Program, Workers' Compensation Program, Unemployment Compensation Program, Extended Sick Leave Program, and Employee Wellness Program.

FIDUCIARY OPERATIONS

Fiduciary Funds consist of Trust and Agency funds. Trust funds are used to account for assets held by the City in the capacity of trustee. Agency funds are used to account for assets held by the City in an agency relationship with individuals, private organizations, other governments and/or funds.

The Fire and Police Pension Fund is used to account for resources of the pension fund established for the City's firefighters and police officers, as provided for under state law. Resources are contributed by Fire and Police employees and the City at rates fixed by state law. In fiscal year 2001, Fire and Police employees contributed 12.32% of covered payroll while the City contributed 24.64% of covered payroll, as indicated in Footnote No. 8 entitled "Pension and Retirement Plans".

(Monetary Amounts Are Expressed in Thousands)

FIDUCIARY OPERATIONS (Continued)

Regarding the Fire and Police Pension Fund, an actuarial study of the funds as of October 1, 2000 determined an Actuarial Accrued Liability (AAL) of \$1,339,954. The Actuarial value of assets for the same valuation date was \$1,181,582 resulting in an unfunded Actuarial Accrued Liability of \$158,372.

The City of San Antonio Firefighters' and Police Officers' Retiree Prefunded Group Health plan was created in October, 1989, in accordance with the provisions of the City's contracts with the local fire and police unions, respectively, to provide post employment healthcare benefits to uniformed employees who retired on or after October 1, 1989. Pursuant to the passage of Senate Bill 1568 in 1997, a separate and distinct statutory trust, the Fire and Police Retiree Health Care Fund ("Health Fund") was created to provide these post employment healthcare benefits for eligible uniformed employees of the City. For the year ended September 30, 2001, contributions to the Health Fund were comprised of 9.4% of base pay plus longevity for both firefighters and police officers. Additionally, beginning in January 2001, active firefighters and police officers each contribute \$20 per month. Please note this \$20 is not stated in thousands.

GENERAL FIXED ASSETS ACCOUNT GROUP

The City accounts for all its fixed assets in this Account Group, except for those accounted for in the Proprietary Funds and the Pension Trust Fund. General Fixed Assets amounted to \$2,348,315 at year-end compared to \$2,208,380 at the beginning of the year, a net increase of \$139,935.

GENERAL LONG-TERM DEBT ACCOUNT GROUP

The City accounts for all long-term liabilities expected to be funded from governmental funds in this Account Group. Long-term debt of governmental funds increased by \$27 from \$1,023,489 at the end of fiscal year 2000 to \$1,050,456 at the end of fiscal year 2001.

Fiscal Management and Administrative Topics

Texas Municipal Retirement System

The City is a member of the Texas Municipal Retirement System (TMRS), which administers the City's retirement benefits program for civilian employees. Contributions to the system are actuarially determined. The required contribution from City employees is 6%, while the City matches at a rate of approximately 11.61%. Both the City and its covered employees made the required contributions of \$11,105 and \$21,610 respectively, as indicated in Footnote No. 8 entitled "Pension and Retirement Plans".

Cash and Investment Management

The City's investment policies are governed by state statute and the City's own written investment policies. Under Texas law, the City is required to invest its funds under written investment policies that primarily emphasize safety of principal and liquidity; investment diversification, yield, maturity, and the quality and capability of investment management; and include a list of authorized investments for City funds, maximum allowable stated maturity of any individual investment, and the maximum average dollar-weighted maturity allowed for pooled fund groups. All City funds must be invested consistent with a formally adopted "investment strategy statement" that specifically addresses each fund's investment. Each investment strategy statement will describe strategy objectives concerning: (1) suitability of investment type, (2) preservation and safety of principal, (3) liquidity, (4) marketability of each investment, (5) diversification of the portfolio, and (6) yield.

Fiscal Management and Administrative Topics (Continued)

Cash and Investment Management (Continued)

The City is authorized to use demand accounts, time accounts, and certificates of deposit, and other permissible investments including Obligations of the U.S. Treasury and U.S. Agencies, Obligations of States and Cities, Commercial Paper, Repurchase Agreements, Money Market Funds, and Investment Pools. The City's investment portfolio includes investment in callable obligations, but does not contain any derivative products. It is not the City's policy to use such investment vehicles or strategies in its portfolio, nor does the City leverage its investments.

At September 30, 2001, investable City funds were 72.88% invested in obligations of the United States, or its agencies and instrumentalities, and 24.11% invested in a money market mutual fund, with the weighted average maturity of the portfolio being less than one year. The remaining 3.01% of the City's portfolio includes the Convention Center debt service reserve fund of \$16,999, which is invested in fully collateralized repurchase agreements that are fully secured by obligations of the United States or its agencies and instrumentalities. The investments and maturity terms are consistent with State law and the City's investment policy. Excluding the aforementioned Convention Center repurchase agreement, at September 30, 2001, the City's investment portfolio had a par value of \$411,954, with an average life of 81 days and a weighted average yield of 4.46%.

Risk Management Programs

In fiscal year 2001, the financial status and development of the City's Risk Management and Self-Insurance Programs reflected, for the fourth time in ten years, both the Liability Reserve Fund and the Workers' Compensation Fund ending with positive fund balances in the amounts of \$7,649 and \$3,292 respectively. To fully appreciate the extent of the favorable financial status, it is important to note that beginning October 1, 1987, the City changed its accounting procedures to record accrued claims liabilities related to Workers' Compensation and Property Casualty (general liability), which previously had been accounted for in the General Long-Term Debt Account Group, in the respective Internal Service Self-Insurance Program Funds. This change resulted in considerable negative account balances in the related funds at that time. The Liability and Workers' Compensation Funds carried cash reserves at September 30, 2001 in the amount of \$26,097 and \$19,390, respectively.

The Risk Management Division Safety Office has continued aggressive efforts this year to promote Accident Prevention/Loss Control projects. This year 3,186 employees received formal classroom training on a number of subjects, totaling 15,642 classroom hours collectively. Training classes include Defensive Driving, First Aid and CPR, Drug and Alcohol Awareness training for commercial drivers and supervisors, New Employee Safety Orientations, Professional Truck Driving, Supervisor's Accident Investigation training, Hazardous Chemicals training, Ergonomics Awareness, and other specialized training courses. The Safety Office has spent in excess of 1,900 hours in delivering the aforementioned formal training. In addition, the Safety Office continues to improve the quality of safety and health education to serve the needs of all City employees by developing customized training programs and updating training materials and/or training methods. The Safety Office has also provided City Departments 1.913 hours of technical assistance and one-on-one informal training on a variety of safety and health topics in fiscal year 2001. It has initiated the use of a more comprehensive format during consultative visits with Departments this year to assist in identifying and evaluating both safety, health and liability risk exposure. Loss Control abatement measures are recommended wherever possible. Preventing cumulative trauma and repetitive motion injuries have continued to receive major focus by the inspection and evaluation of employee work environments with recommendations for adjustments or changes when needed. Facility inspections and accident investigations are also conducted by the Safety Specialists. Review of accident statistics continues to represent a significant area of responsibility for the Section in order to assist Departments identify and correct

Fiscal Management and Administrative Topics (Continued)

Risk Management Programs (Continued)

negative trends in frequent and loss severity. This year, 6,583 employee driver evaluations were processed with records being updated.

Employee Benefits Programs

The City's Self-Insurance Fund continues to experience increased expenses due to rising health care costs, increased claims volume and changing employee demographics. Cost containment programs including hospital audits, hospital pre-certification, utilization review, large case management, prescription benefit management, and a preferred provider organization are utilized to manage the rising cost of medical care. Such strategies have been effective for the City in managing medical cost in a changing health care industry. In addition to continuing enhancement of these cost containment programs, the City will seek the services of an outside consultant in 2002 to perform a comprehensive review of the employee benefits programs. In fiscal year 2001, the Employee Benefits Fund had cash reserves of \$970 and a deficit retained earnings of \$4,819.

Debt Administration

The City utilizes a comprehensive, debt management financial planning program (The Debt Management Plan), which is updated annually. The Debt Management Plan is a major component of the City's financial planning. The model projects financing needs while measuring and assessing the cost and timing of each debt issuance. It involves comprehensive financial analysis which utilizes computer modeling, and incorporates variables such as interest rate sensitivity, assessed values changes, annexations, and current ad valorem tax collection rates. Use of this financial management tool has assisted the City in meeting its financing needs by facilitating timely and thorough planning which has allowed the City to capitalize on market opportunities.

At September 30, 2001, the City's gross principal amount of outstanding indebtedness that is secured by an ad valorem tax pledge was \$768,693. The table shown below illustrates the composition of the City's long-term indebtedness payable from ad valorem taxes.

LONG-TERM INDEBTEDNESS PAYABLE FROM AD VALOREM TAXES

General Improvement and Refunding Bonds	\$ 642,878
Tax-Exempt Commercial Paper Notes	15,000
Taxable Combination Tax and Revenue Certificates of	
Obligation	17,010
Combination Tax-Exempt and Revenue Certificates of	
Obligation	93,805
Total Debt Payable from Ad Valorem Taxes	768,693
Less Self-Supporting Debt	22,255
Net Debt Payable from Ad Valorem Taxes	\$ 746,438

The total and net debt amounts contained in the schedule above are equal to 2.13% and 2.07% respectively of the tax roll year 2000 for fiscal year ended September 30, 2001 net taxable assessed valuation of \$36,033,321. Authorized but unissued debt as of September 30, 2001 equaled \$114,245, of which the City does not intend to

(Monetary Amounts Are Expressed in Thousands)

Fiscal Management and Administrative Topics (Continued)

Debt Administration (Continued)

issue \$16,660 authorized by the January 26, 1980 election. This results in net authorized but unissued debt totaling \$97,585 as of the fiscal year-end.

On November 30, 2000, the City issued the following: \$15,615 General Improvement Bonds, Series 2000A (the "2000A Bonds"); \$8,810 Combination Tax and Revenue Certificates of Obligation, Series 2000A (the "2000A Certificates"); \$1,755 Taxable Combination Tax and Revenue Certificates of Obligation, Series 2000B (the "2000B Taxable Certificates"); and \$6,415 Combination Tax and Revenue Certificates of Obligation, Series C (the "2000C Certificates"). As of September 30, 2001, the City has \$15,000 outstanding of the Tax-Exempt Commercial Paper Notes. The bonds and tax-exempt commercial paper notes are secured by a pledge of ad valorem taxes and revenues from certain revenue generating operations.

Proceeds from the 2000A Bonds will be utilized to fund capital improvement projects to include streets and pedestrian improvements, drainage improvements, flood control with park improvements, parks and recreation facilities improvements, library system improvements, and public safety improvements.

Proceeds from the 2000A Certificates will be utilized to fund capital improvement projects to include public safety, including renovations to existing fire stations and construction of new fire stations, street, sidewalk and drainage improvements; to acquire land and rights-of-way for public purposes and costs related to the implementation of a new Enterprise Resource Management System.

Proceeds from the 2000B Taxable Certificates will be utilized to construct, acquire, equip, renovate, and repair public works including improvements to municipally-owned facilities including the Alameda Theater.

Proceeds from the 2000C Certificates will be utilized to fund improvements to redevelop areas along Houston and Presa Streets, a pedestrian linkage from the River Walk to the Historic Civic Center area, and disability access improvements along Crockett Street in connection with the Houston Street Redevelopment Project. The Houston Street Redevelopment Project is a private and public economic development venture to revitalize commercial activity in San Antonio's downtown district.

On April 19, 2001 the City Council approved the sale of the \$50,230 Airport System Forward Refunding Revenue Bonds, Series 2003 to refund a portion of the Airport System Improvement Bonds, Series 1993 to effect a present value savings. It is expected that the Series 2003 Bonds will be available for delivery on or about April 8, 2003.

On May 31, 2001, the City Council approved the sale of the \$14,465 Municipal Facilities Corporation Lease Revenue Bonds, Series 2001 to provide funds for the construction of the One Stop Development Services Center. The purpose of the One Stop Development Services Center is to provide a convenient, single source of information and assistance to private sector entities that are expanding, developing or relocating their business. Municipal Facilities Corporation Lease Revenue Bonds, Series 2001 were delivered on July 11, 2001.

On August 30, 2001, City Council approved the sale of \$17,795 Airport System Improvement Revenue Bonds, Series 2001 to provide funds for construction, improvements, equipment, renovation, and additions to the International Airport. The City effectuated a cash defeasance of \$17,875 in Airport System Improvement Revenue Bonds, Series 1996 utilizing available funds in the Airport Capital Improvement Fund, which generated total savings of \$1,165 and present value savings of \$865 or 4.84%. The Airport System Improvement Revenue Bonds, Series 2001 were delivered on September 20, 2001.

Fiscal Management and Administrative Topics (Continued)

Debt Administration (Continued)

On November 8, 2001, the City Council approved the sale of the following obligations: \$84,945 General Improvement and Refunding Bonds, Series 2001 (the "2001 Bonds"); \$65,195 Combination Tax and Revenue Certificates of Obligation, Series 2001 (the "Series 2001 Certificates"); and \$251,280 General Improvement Forward Refunding Bonds, Series 2002 (the "2002 Forward Refunding Bonds").

The proceeds from the 2001 Bonds will be utilized to refund a portion of the City's outstanding tax supported debt to effect a present value savings, to finance the construction of general improvements to the City, including streets and pedestrian improvements, drainage improvements, flood control with park improvements, parks and recreation facilities improvements, library system improvements, and public safety improvements.

The proceeds from the 2001 Certificates will be utilized to fund capital improvement projects to include constructing public safety improvements, including constructing new fire stations and renovating and improving existing fire stations, the construction of public works; constructing street improvements, sidewalk improvements, bridge improvements, drainage improvements, and drainage incidental thereto, the construction of public works; constructing improvements and renovations to existing municipal facilities, the construction of economic development improvements, including the acquisition of buildings, construction of street improvements and drainage improvements and utility relocation related thereto, and demolition of buildings, relating to KellyUSA, the construction of park improvements, the purchase of materials, supplies, machinery, land, and rights-of-way for authorized needs and purposes relating to public safety, drainage, street and public works purposes, to pay the costs associated with the implementation of a new Enterprise Resource Management System, including development and installation costs relating thereto.

The 2002 Forward Refunding Bonds will be utilized to refund a portion of the City's outstanding tax supported debt to effect a present value savings. It is expected that the 2002 Forward Refunding Bonds will be available for delivery on or about May 8, 2002.

No direct debt limitation is imposed on the City under current Texas law, however, the City Charter provides that the total bonded debt of the City must never exceed ten percent (10%) of the total assessed valuation of property shown by the last assessment roll, exclusive of (1) any indebtedness secured in whole or in part by special assessments; (2) the bonded debt of any improvement district; and (3) any indebtedness secured by revenues, other than taxes of the City or of any department or agency thereof. In addition, Article XI, Section 5 of the Texas Constitution is applicable to the City and limits its maximum ad valorem tax rate to \$2.50 per \$100 assessed valuation for all City purposes. The City operates under a City Charter that adopts this constitutional provision. The Texas Attorney General has adopted an administrative policy that prohibits the issuance of debt by a municipality, such as the City, if its issuance produces debt service requirements exceeding that which can be paid from \$1.50 of the foregoing \$2.50 maximum tax rate calculated at ninety percent (90%) collection. There is no limitation within the \$2.50 for interest and sinking fund purposes.

The ad valorem tax rate approved by City ordinance for the fiscal year ended September 30, 2001, was \$0.57979 per \$100 assessed valuation, of which the debt service component is \$0.22900 and the maintenance and operation portion is \$0.35079. (NOTE: Tax rates in this "Debt Administration" section are not expressed in thousands.)

Strict adherence to conservative financial management has allowed the City to meet its financing needs while at the same time maintaining its "Aa2", "AA+" and "AA+" bond rating by Moody's Investors Service, Standard & Poor's Public Finance Ratings Services and Fitch, Inc., respectively. The positive trend in the City's credit strength is evidenced by Standard & Poor's rating upgrade in December, 1998 from "AA" to its current "AA+" and Fitch, Inc.'s rating upgrade in October, 1999 from "AA" to "AA+".

OTHER INFORMATION

INDEPENDENT AUDIT

State statutes require that an annual audit by an independent certified public accountant be conducted. The City's Audit Committee selected the accounting firms KPMG LLP, Garza/Gonzalez & Associates, and Robert J. Williams, CPA in 1997. In addition to meeting the requirements set forth in State statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996 and related OMB Circular A-133. The Independent Auditors' Report on the general purpose financial statements, combining and individual fund statements, and required disclosures and schedules are included in the Financial Section of this CAFR. The Independent Auditors' Report along with other required reports and schedules mandated by the Single Audit Act Amendments of 1996 and OMB Circular A-133 are in a separate document.

AWARDS

San Antonio's appeal to its citizens, potential businesses and visitors stems from its historical beauty, high quality of life and low cost of living. The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its CAFR for the fiscal year ended September 30, 2000. This was the 25th consecutive year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, the government published an easily readable and efficiently organized CAFR. The report must satisfy both Generally Accepted Accounting Principles and applicable legal requirements. The Certificate of Achievement is valid for a period of one year and we believe the current CAFR continues to meet the Certificate of Achievement Program's requirements.

The North American Small Business International Trade Educators (NASBITE) has awarded its 2001 Program Excellence Award to the San Antonio Export Leader Program (SAELP), which is run by the International Affairs Department, for its innovative approach to assisting and educating existing San Antonio businesses that have a high potential to develop and expand international markets for their products and services.

The Planning Department received the "Texas Chapter 2001 American Planning Association Award Recipient - Current Planning Award" for development of the Unified Development Code (UDC). This award is the result of over 8,500 hours of stakeholder input over a period of 18 months. The UDC unifies all development-related ordinances and infrastructure standards into one "stand alone" document. It streamlines the development review processes that create certainty for developers while neighborhoods benefit from stricter design controls and increased opportunities for public involvement. The UDC was adopted by City Council in May 2001.

Planning also received Honorable Mention in the "Texas Chapter 2001 American Planning Association Award Recipient - Project Planning Award" for their Midtown Neighborhoods Plan. This award is the result of a partnership between the Alta Vista Neighborhood, the Beacon Hill Neighborhood, the St. Ann's Neighborhood, and the MidTown on Blanco Partnership, with the City's Planning Department. Despite the fact that over one-third of the area is below the poverty level and despite an annual median household income of less than \$15,000, hundreds of neighborhood leaders were able to participate over the course of one year to produce a detailed action plan for the future. This plan is unique in that every structure in the 10,000 acre planning area was inventoried for its condition. Indicators included roof and siding condition, as well as the number of cracks, and the extent of structural leaning. The plan was adopted by City Council in October 2000.

OTHER INFORMATION (Continued)

The preparation of the City of San Antonio, Texas Comprehensive Annual Financial Report for the fiscal year ended September 30, 2001, was made possible by the dedication and hard work of the Finance Department, particularly the staff of the Accounting Division. Each member of the Department has my sincere appreciation for their contributions to the preparation of this document. In closing, please accept my sincere gratitude to the Mayor and City Council, City Manager, Deputy City Manager, Assistant City Managers, Assistants to the City Manager, and their staff, for their continued support.

Respectfully Submitted,

Machel

Milo Nitschke

Director

Finance Department

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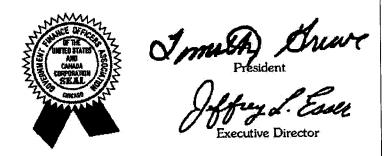
Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of San Antonio, Texas

For its Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2000

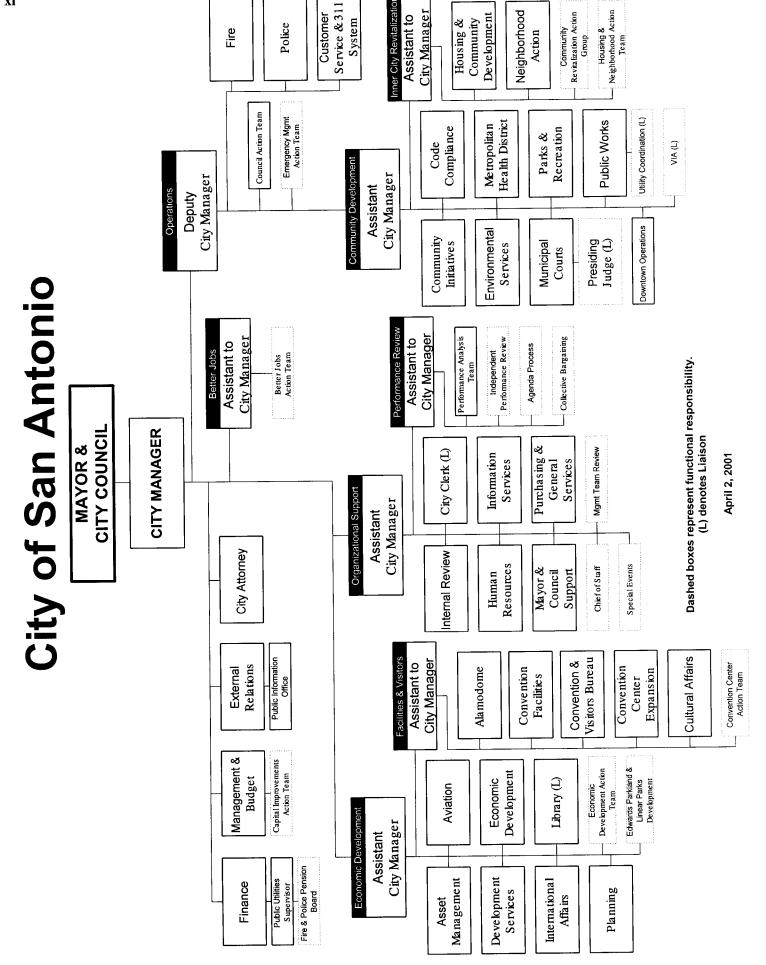
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of San Antonio for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2000. This was the 25th consecutive year that the City has achieved this prestigious award.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.





Incorporated December 14, 1837 Charter Adopted October 2, 1951 Council - Manager Form of Government

CITY COUNCIL Edward D. Garza, Mayor

Bobby Perez
John H. Sanders
Antoniette Moorhouse
Enrique Martin
David A. Garcia

Enrique M. Barrera Julian Castro Bonnie Conner Carroll W. Schubert David Carpenter

CITY MANAGER Terry M. Brechtel

DEPUTY CITY MANAGER

J. Rolando Bono

ASSISTANT CITY MANAGER

Melissa Byrne Vossmer

ASSISTANT CITY MANAGER

Travis M. Bishop

ASSISTANT CITY MANAGER
Christopher J. Brady

ASSISTANT TO THE CITY MANAGER Frances A. Gonzalez

ASSISTANT TO THE CITY MANAGER
Roland A. Lozano

ASSISTANT TO THE CITY MANAGER Erik J. Walsh

MEMBER OF THE GOVERNMENT FINANCE OFFICERS ASSOCIATION OF THE UNITED STATES & CANADA



City of San Antonio Texas

Financial Section



City of San Antonio Texas

Independent Auditors' Report



112 East Pecan, Suite 2400 San Antonio, TX 78205-1585



Robert J. Williams

Certified Public Accountant P.O. Box 34058 San Antonio, TX 78265-4058

GARZA/GONZALEZ & Associates

Certified Public Accountants 212 Stumberg, Suite 208 San Antonio, Tx 78204

Independent Auditors' Report

To the Honorable Edward D. Garza, Mayor and Members of City Council City of San Antonio, Texas:

We have audited the accompanying general purpose financial statements of the City of San Antonio, Texas, as of and for the year ended September 30, 2001 as listed in the accompanying table of contents under "General Purpose Financial Statements." These general purpose financial statements are the responsibility of the City of San Antonio, Texas' management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. KPMG LLP and Robert J. Williams did not audit the financial statements of the discretely presented component units, with the exception of the City Public Service Board, representing 25% and 16% of the total assets and total revenues, respectively, of the related combined total of the discretely presented component units. Garza/Gonzalez and Associates did not audit the financial statements of the discretely presented component units, with the exception of the San Antonio Water System and Greater Kelly Development Authority, representing 75% and 85% of the total assets and total revenues, respectively, of the related combined total of the discretely presented component units. Except as noted above, those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion on the general purpose financial statements, insofar as it relates to the amounts included for the discretely presented component units, is based solely on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of the other auditors, the general purpose financial statements referred to above present fairly, in all material repects, the financial position of the City of San Antonio, Texas, as of September 30, 2001, and the results of its operations, the cash flows of its proprietary fund types and the changes in plan net assets of its pension trust funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Schedules of Funding Progress on pages 85-86 are not a required part of the basic financial statements, but are supplementary information required by the Governmental Accounting Standards Board. We have applied to the Schedules of Funding Progress certain limited procedures prescribed by professional standards, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit this information and express no opinion on it.

The combining and individual fund and account group financial statements and schedules listed in the accompanying table of contents under "Financial Statements of Individual Funds" are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the City of San Antonio, Texas. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

The schedules listed under "Statistical Section" in the accompanying table of contents were not audited by us, and accordingly, we express no opinion on them.

KPMG LIP Robert Williams CPA Songal/ Fongaly & Associte

February 8, 2002

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City of San Antonio Texas

General Purpose Financial Statements



		GC	VEF	NMENTA	L FU	IND TYPES	s		PR	OPRIETAR	Y FL	IND TYPES
			S	PECIAL		DEBT	C	APITAL				NTERNAL
	GE	ENERAL	RI	EVENUE	S	ERVICE	PR	OJECTS.	EN:	ΓERPRISE		SERVICE
ASSETS AND OTHER DEBITS			_									
Assets:												
Cash and Cash Equivalents	\$	19,014	\$	46,896	\$	26,921	\$	87,596	\$	8,148	\$	37,076
Security Lending Collateral-Cash and Cash Equivalents												
Investments		17,331		51,931		60,750		66,108		9,375		42,704
Receivables:												
Taxes, Including Interest, Penalties and Liens		15,326				10,005						
Other Accounts		17,819		3,803						2,323		94
Less Allowances for Uncollectibles		(5,547)				(1,607)				(442)		
Notes				6,663		1,053						220
Accrued Interest		473		505		424		766		126		406
Accrued Revenue		45,855		13,806						3,994		53
Contributions		·										
Prepaid Expenditures		20		43								
Due from Other Funds		24,539		2,050		228				319		571
Due from Other Governmental Agencies		322		30,486				2,553		127		534
Inventories of Materials and Supplies, at Cost		2,808		1,441						866		2,071
Prepayments		•		•						13		
Deposits								261				789
Restricted Assets:												
Cash and Cash Equivalents										30,158		
Investments										44,321		
Receivables - Accrued Interest										377		
Due from Other Funds								19		610		
Prepaid Expenditures										466		
Fixed Assets (Net of Accumulated Depreciation)										270,986		42,082
Prepaid Rent Long Term-Leaseback												
Unamortized Debt Expense										2,371		
Other Debits:												
Amount Available in Debt Service Fund												
Amount to be Provided for Retirement												
of General Long-Term Debt												
Total Assets and Other Debits	\$	137,960	\$	157,624	\$	97,774	<u>\$</u>	157,303	<u>\$</u>	374,138	. <u>\$</u>	126,600
					_		_					

T	IDUCIARY UND TYPE RUST AND AGENCY	ACCOUN GENERAL FIXED ASSETS		ROUPS GENERAL ONG-TERM DEBT	<u>(M</u>	TOTALS EMORANDUM ONLY) PRIMARY GOVERNMENT	GC	COMPONE OVERNMENTAL	UNITS OPRIETARY		TOTA (MEMORANI REPORTING 2001	DUM	
	AGENC 1	- ABBETO	_		_	00 (214 () ()			 				
\$	94,273 86,510 1,274,037	\$ 0	\$	0	\$	319,924 86,510 1,522,236	\$	13,328 446	\$ 23,264 204,780	\$	356,516 86,510 1,727,462	\$	207,920 135,554 1,927,377
	11,524					25,331 35,563 (7,596)		5,913	209,173 2,633		25,331 250,649 (7,596) 12,369		28,337 165,513 (6,356) 11,198
	6,744					7,936 9,444 63,708		1,800	2,633 495		9,939 63,708		11,375 59,957
	372					372 63					372 63		21
	146					27,707 34,022 7,186 159 1,050		2,998 236	32 102,072 28,334		27,707 37,052 109,494 28,493 1,050		16,951 35,964 113,683 23,766 977
	379	2,348,315				30,158 44,321 377 629 466 2,661,762		134,728	76,514 823,182 5,712,522		106,672 867,503 377 629 466 8,509,012 595,341		28,853 639,489 672 366 8,235,782
						2,371			595,341 33,998		36,369		23,271
				89,171		89,171					89,171		85,109
			_	961,285		961,285		28,607		_	989,892	_	957,166
\$	1,473,985	\$ 2,348,315	\$	1,050,456	<u>\$</u>	5,924,155	\$	188,056	\$ 7,812,340	\$	13,924,551	\$	12,702,945

(Cont'd)

		GO	VER	NMENTA	LF	UND TYPES	.	P	ROPRIETARY	' FU	IND TYPES
			SI	PECIAL		DEBT	CAPITAL	- —	NITED DDICE		NTERNAL
LIABILITIES AND EQUITY AND OTHER CREDITS	GE	ENERAL	_RE	VENUE		SERVICE	PROJECTS	E.	NTERPRISE		SERVICE
Liabilities:					_	•		•	1 105	œ.	2.407
Vouchers Payable	\$	4,132 29,855	\$	13,109 6,663	\$	0 8,398	\$ 7,892	\$	1,185 464	\$	2,487
Deferred Revenues Accounts Payable-Other		2,020		2,728		128	9,640		8,202		41,120
Accrued Payroll		2,443		1,099					619		506
Accrued Leave Payable		2,858		568					2,107		1,089
Accrued Interest									3		4 420
Lease Purchase Agreements - Current Lease Purchase Agreements - Long-Term											700
Matured Bonds and Interest Payable						9					
Commercial Paper Notes											
Payable from Restricted Assets:									393		
Vouchers Payable									3,057		
Other Payables Lease Purchase Agreements - Current									135		
Lease Purchase Agreements - Long-Term									360		
Accrued Revenue Bond and Certificate Interest									1,930		
Current Portion of General Obligation Bonds and Certificates									1,480 5,080		
Current Portion of Revenue Bonds									965		
Due to Other Funds Deferred Lease Revenue									700		
Due to:											
Other Funds		453		23,981		68	410	I	719		1,149 711
Other Governmental Agencies		1		2,057							/11
Security Lending Amounts Held In Trust				4							
Notes Payable/Lease Purchase											
Notes Payable - Long-Term									1,053		
General Obligation Bonds Payable											
Certificates of Obligation Payable											
Revenue Bonds Payable General Obligation Bonds and Certificates (Net of											
Current Portion)									17,515		
Revenue Bonds (Net of Current Portion)									125,135		
Unamortized Premium									(653)		
Less: Unamortized Discount on New Series Bonds									(106)		
Deferred Amount on Refunding Long-Term Debt									(100)		
Deferred Lease Revenue											
Accumulated Accrued:											
Sick Leave											
Annual Leave			_							_	
Total Liabilities		41,762		50,209	-	8,603	17,94		169,643		48,186
Fund Equity and Other Credits:									00.015		20.410
Contributed Capital (Net of Amortization)									89,015		39,418
Investment in General Fixed Assets Retained Earnings:											
Reserved for Bond Retirement									13,763		
Reserved for Construction									78,616		
Reserved for Improvement and Contingency									12,621		20,769
Reserved for Equipment Renewal and Replacement Unreserved									10,480		18,227
Fund Balances:									,		,
Reserved:											
Reserved for Encumbrances		6,712		10,584			92,84	7			
Reserved for Inventories		2,808 20		1,441 43							
Reserved for Prepaid Expenditures Reserved for Employees' Pension/Postemployment		20		43							
Healthcare Benefits											
Reserved for Debt Service						69,369					
Reserved for Convention Center Project						18,749 1,053					
Reserved for Notes Reserved for Other Restricted Purposes						1,033					
Unreserved:											
Designated		37,221		18,531				,			
Undesignated		49,437		76,816			46,51	4		_	
Total Equity and Other Credits		96,198		107,415		89,171	139,36	1 -	204,495	_	78,414
Total Liabilities and Fund Equity and Other Credits	\$	137,960	<u> </u>	157,624	= =	97,774	\$ 157,30	3 2	374,138	\$	126,600

	UCIARY ND TYPE	ACC GENERA			ROUPS GENERAL	(M	TOTALS EMORANDUM ONLY)						TOTA (MEMORANI		ONLY)
	JST AND	FIXED			NG-TERM	(PRIMARY		COMPONE	NT	UNITS		REPORTIN	G EN	
	GENCY	ASSET		_	DEBT		GOVERNMENT	GOVE	RNMENTAL	_	PROPRIETARY		2001		2000
\$	2,951 28,334 79 3	\$	0	\$	0	\$	31,756 45,380 92,172 4,746 6,625 7 420 700	\$	7,225 878 980 237	\$	180,356 12,185 3,685 4,122	\$	219,337 46,258 105,337 8,431 10,984 7 420 700	\$	171,241 47,102 102,248 8,515 10,823 8 336
					47,700		9 47,700				417,800		9 465,500		9 195,100
							393 3,057 135 360 1,930 1,480 5,080 965				224,894 2,954 96,800 22,561		393 227,951 135 360 4,884 98,280 5,080 965 22,561		514 198,609 153 1,202 3,939 97,690
											22,301		22,501		
	591 86,510						27,371 2,769 86,510 4		4,832				27,371 7,601 86,510 4		17,298 8,434 135,554 163
					3,654 626,113 108,585 189,712		3,654 1,053 626,113 108,585 189,712		28,607				32,261 1,053 626,113 108,585 189,712		23,224 702 645,918 99,240 188,652
							17,515 125,135 (653) (106)				3,300,475 1,704 (19,498) (167,592) 592 678,696		17,515 3,425,610 1,704 (20,151) (167,698) 592 678,696		18,995 3,450,095 1,816 (36,090) (201,439) 15,418
					48,477 26,215		48,477 26,215						48,477 26,215		44,749 23,819
	118,468			_	1,050,456		1,505,269		42,759		4,759,734		6,307,762		5,274,074
		2,348,	315				128,433 2,348,315		134,728		622,615		751,048 2,483,043		727,486 2,275,627
							13,763 78,616 12,621 20,769 28,707				2,196 125,074 502,771 1,799,950		15,959 203,690 515,392 20,769 1,828,657		15,018 98,925 398,013 16,111 1,966,605
	43						110,186 4,249 63		236				110,186 4,485 63		193,559 4,940 21
	1,340,903						1,340,903 69,369 18,749 1,053		2,410 2,548				1,340,903 69,369 18,749 3,463 2,548		1,486,044 65,379 19,728 2,728 520
	2,670 11,901						58,422 184,668		2,233 3,142				60,655 187,810		45,296 112,871
_	1,355,517	2,348,	315				4,418,886		145,297		3,052,606		7,616,789	_	7,428,871
\$	1,473,985	\$ 2,348,	315	- <u>-</u>	1,050,456	- - \$	5,924,155	\$	188,056		\$ 7,812,340	\$	13,924,551	<u>\$</u>	12,702,945
=	· · · · · · · · · · · · · · · · · · ·	-		==		= =				= =		_		- =	

(end of statement)

-3-

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES ALL GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS, AND DISCRETELY PRESENTED COMPONENT UNITS

FOR THE YEAR ENDED SEPTEMBER 30, 2001 (With comparative totals for September 30, 2000) (In Thousands)

	OB	GOVERNMENTAL FUND TYPES	AL FUND TYI)ES		TOTALS (MEMORANDUM ONLY) GOVERNMENTAL) GOVERNMENTAL	TOTALS (MEMORANDUM ONLY)	LS UM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	PRIMARY GOVERNMENT	COMPONENT UNITS	REPORTING ENTITY 2000	ENTITY 2000
Revenues								:	
Taxes	\$ 291,379	\$ 63,342	\$ 82,851	0 \$	\$ 0	7	0	\$ 437,572 \$	400,708
Licenses and Permits	12,683					12,683		12,683	12,258
Intergovernmental	2,866	168,707		13,468		185,041	15,331	200,372	206,848
Revenues from Utilities	187,940					187,940		187,940	172,301
Charges for Services	23,212	48,707			26	71,945	14,351	86,296	78,870
Fines and Forfeits	11,116					11,116		11,116	11,593
Miscellaneous	14,249	18,612	6,658	12,992	09/	53,271	14,134	67,405	65,160
In-Kind Contributions		11,021				11,021	261	11,282	13,014
Total Revenues	543,445	310,389	89,509	26,460	786	970,589	44,077	1,014,666	960,752
Expenditures									
Current:	7000				061	317 02		60.415	00033
General Government	68,364	912			139	69,415		09,415	676,00
Public Safety	326,228	13,584				339,812		339,812	320,512
Streets and Roadways	9,804	49,429				59,233		59,233	62,412
Health Services	13,401	58,500				71,901		71,901	63,810
Environmental Protection and Control		106				106		106	135
Sanitation	2,754					2,754		2,754	2,601
Welfare	16,465	105,176				121,641		121,641	101,638
Culture and Recreation	58,137	7,220				65,357		65,357	59,643
Convention and Tourism		42,316				42,316		42,316	38,712
Conservation		42				42		42	6
Urban Redevelopment and Housing		16,147			1,300	17,447	5,021	22,468	29,883
Economic Development and Opportunity	6,394	16,747				23,141	42,562	65,703	70,517
Capital Projects				136,279		136,279		136,279	132,740
Debt Service:									
Principal Retirement			43,885			43,885		43,885	40,750
Interest			51,178			51,178		51,178	49,716
Issuance Costs			271			271		271	202
Total Expenditures	501,547	310,179	95,334	136,279	1,439	1,044,778	47,583	1,092,361	1,029,209

(Cont'd)

Excess (Deficiency) of Revenues Over (Under) Expenditures	41,898	210	(5,825)	(109,819)	(653)		(74,189)	(3,506)	(77,695)	(68,457)
Other Financing Sources (Uses) Proceeds of Debt Issuance				79,760			79,760	8 614	79,760	67,285
Proceeds from Notes and Loans Operating Transfers In Operating Transfers Out	19,043 (70,445)	79,055 (50,644)	9,887	23,136 (8,391)	(29)		131,121	6,000	131,121 (129,509)	(117,123)
Total Other Financing Sources (Uses)	(51,402)	28,411	9,887	94,505	(29)		81,372	8,614	986,68	71,831
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(9,504)	28,621	4,062	(15,314)	(682)		7,183	5,108	12,291	3,374
Fund Balances, October 1 as Previously Reported	93,145	76,369	85,109	154,675	17,721		427,019	4,627	431,646	430,164
Change in Accounting Principle	12,557						12,557		12,557	11,499
Prior Period Adjustment		2,425			(2,425)			834	834	
Beginning Fund Balance as Restated	105,702	78,794	85,109	154,675	15,296		439,576	5,461	445,037	441,663
Fund Balances, September 30	\$ 96,198	\$ 96,198 \$ 107,415 \$	\$ 89,171	\$ 139,361	\$ 14,614	8	446,759 \$	10,569	\$ 457,328	\$ 445,037
T	nort of this state	ement							(end	(end of statement)

The notes to the financial statements are an integral part of this statement.

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL-GENERAL, SPECIAL REVENUE (WITH ANNUAL BUDGETS) AND DEBT SERVICE FUNDS [NON-GAAP BUDGETARY BASIS] FOR THE YEAR ENDED SEPTEMBER 30, 2001 (In Thousands)

		GENERAL FUND	Ð	SPECI	SPECIAL REVENUE FUNDS	FUNDS	D	DEBT SERVICE FUNDS	FUNDS	ı
	BUDGET	ACTUAL	VARIANCE- FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE- FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE- FAVORABLE (UNFAVORABLE)	କ୍ର
<u>Revenues</u> Taxes	\$ 292,800	\$ 291,379	\$ (1,421)	\$ 64,390	\$ 63,165	\$ (1,225)	\$ 81,433	\$ 82,851	\$ 1,418	~
Licenses and Permits Intergovernmental	13,957 2,427	12,683	(1,274) 439	2,957	3,052	95				
Revenues from Utilities Charges for Services	154,110 22,286	187,940 23,212	33,830 926	46,691	47,009	318				
Fines and Forfeits Miscellaneous	12,896	11,116	(1,780) 289 31,000	3,674	6,996	3,322	7,000	6,658	(342)	ച്ചം
Lotal Kevenues	001,110	CTT-CCT-C							1	ı
Expenditures Current:										
General Government	82,656	69,213	13,443	7 205 0	7 1 750	546				
Public Safety Streets and Roadways	328,318 10.044	98.6	175	38,522	37,925	597				
Health Services	13,716	13,423	293	37,309	37,588	(279)				
Sanitation	2,767	2,755	12 4£							
Welfare Culture and Recreation	60,443	58,341	2,1	1,483	1,270	213				
Convention and Tourism Economic Development and Opportunity	7,660	6,791	698	49,019 2,000	43,789 1,072	5,230 928	94,920	95,334	(414)	4
Course of the confidence	427 997	504 914	18.083	130,645	123,410	7,235	94,920	95,334	(414)	(4)
10tal Expenditures	744,0	1,4,00								ı
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,561)	38,531	49,092	(12,933)	(3,188)	9,745	(6,487)	(5,825)	() 662	ا2
Other Financing Sources (Uses) Operating Transfers In	19,163	19,043		60,431	095'09		8,643	9,887	1,244	4
Operating Transfers Out Total Other Financing Sources (Uses)	(73,647) (54,484)	(73,790) (54,747)	$\frac{(143)}{(263)}$	(8,126)	(46,991)	21,566	8,643	9,887	1,244	4
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(65,045)	(16,216)	48,829	(21,059)	10,381	\$ 31,440	2,156	4,062	2 \$ 1,906	ا و
Fund Balances, October 1	93,145	93,145		72,452	72,452		85,109	85,109	•	
Change in Accounting Principle (See Note 1, Section V)		12,557	ı						ŀ	
Beginning Fund Balance as Restated	93,145	105,702		72,452	72,452		85,109	85,109	•	
Add Encumbrances		6,712	.1		10,172				I	
Fund Balances, September 30	\$ 28,100	\$ 96,198	11	\$ 51,393	\$ 93,005		\$ 87,265	\$ 89,171	H	

The notes to the financial statements are an integral part of this statement.

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/FUND BALANCES ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS FOR THE YEAR ENDED SEPTEMBER 30, 2001

(With comparative totals for September 30, 2000) (In Thousands)

	PROPRIETARY	y fun	ID TYPES	TOTALS (MEMORANDUM ONLY)	PROPRIETARY	TO (MEMORA)	TAL:	
		IN	TERNAL	PRIMARY	COMPONENT	REPORTI	NG E	NTITY
	ENTERPRISE	S	ERVICE	GOVERNMENT	UNITS	2001		2000
Operating Revenues Charges for Services	\$ 96,129	\$	118,773	\$ 214,902	\$ 1,539,997	\$ 1,754,899	\$	1,436,898
Operating Expenses	42,787		27.612	70,400		70,400		61,568
Personal Services	27,198		27,613 54,972	82,170	484	82,654		72,444
Contractual Services Commodities				82,170 8,933	13	82,034 8,946		8,303
Other	5,235 1,535		3,698 17,726	19,261	15	19,261		16,605
Materials	1,333		15,627	15,627		15,627		13,769
Gas, Electric & Water Systems Operations and			13,027	15,027		13,027		13,707
Maintenance					1,064,235	1,064,235		784,641
Depreciation	8,638		8,684	17,322	246,927	264,249		231,726
Depreciation	6,036		0,004	17,322	240,327	204,247		231,720
Total Operating Expenses	85,393		128,320	213,713	1,311,659	1,525,372		1,189,056
Operating Income (Loss)	10,736	_	(9,547)	1,189	228,338	229,527		247,842
Nonoperating Revenues (Expenses)								
Interest and Other	5,286		4,063	9,349	58,950	68,299		57,786
Net Increase in Fair Value of Investments	81		83	164	30,330	164		2.,,
Other Nonoperating Revenue	3,268		1,773	5,041		5,041		1,787
Gain (Loss) on Disposition of Fixed Assets	(11)		779	768	48	816		434
Interest and Debt Expense				(9,766)	(186,203)	(195,969)		(194,887)
Other Nonoperating Expenses	(9,717)		(49)	(1,989)	(25,337)	(27,326)		(26,858)
	(1,989)			(1,969)		12,593		13,286
Allowance for Funds Used During Construction		_			12,593	12,393		13,200
Total Nonoperating Revenues (Expenses)	(3,082)		6,649	3,567	(139,949)	(136,382)		(148,452)
Income (Loss) Before Operating Transfers	7,654		(2,898)	4,756	88,389	93,145		99,390
Operating Transfers In (Out)								
Operating Transfers In	2,351		5,265	7,616		7,616		7,518
Operating Transfers Out	(4,315)		(4,913)	(9,228)		(9,228)		(8,355)
Operating Transfers Out	(4,513)		(4,715)	(7,220)		(3,220)		(0,020)
Total Operating Transfers	(1,964)		352	(1,612)		(1,612)		(837)
Income (Loss) Before Extraordinary Item	5,690		(2,546)	3,144	88,389	91,533		98,553
Extraordinary Item								
Cash Defeasance of Bonds	(711)			(711)	(2,586)	(3,297)		
Net Income (Loss)	4,979		(2,546)	2,433	85,803	88,236		98,553
Add Amortization of (Depreciation of) Federally								
Contributed Fixed Assets	1,555			1,555		1,555		1,629
Controdica Fixed Assets	1,333	_		1,555				-,
Increase (Decrease) In Retained Earnings	6,534		(2,546)	3,988	85,803	89,791		100,182
Retained Earnings/Fund Balances, October 1, as Previously Reported	ed 108,946		41,542	150,488	2,344,184	2,494,672		2,394,494
Prior Period Adjustment					4	4		
Retained Earnings as Restated	108,946	_	41,542	150,488	2,344,188	2,494,676	_	2,394,494
Retained Earnings/Fund Balances, September 30	\$ 115,480	\$	38,996	\$ 154,476	\$ 2,429,991	\$ 2,584,467	\$	2,494,676

The notes to the financial statements are an integral part of this statement.

(end of statement)

COMBINED STATEMENT OF CASH FLOWS ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS FOR THE YEAR ENDED SEPTEMBER 30, 2001

(With comparative totals for September 30, 2000) (In Thousands)

	PROPRIETAR		<u>(M</u>	TOTALS IEMORANDUM ONLY)		OPRIETARY	_	TOT (MEMORAN	DU	M ONLY)
	ENTERDRICE	INTERNAL		PRIMARY	СО	MPONENT UNITS	_	REPORTIN 2001	IG E	2000
	ENTERPRISE	SERVICE	-	GOVERNMENT	_	UNITS	_	2001		2000
Cash Flows from Operating Activities										
Cash Received from Customers	\$ 97,651	\$ 118,877	\$	216,528	\$	1,478,808	\$	1,695,336	\$	1,446,044
Cash Payments to Suppliers for Goods and Services	(35,154)	(90,953)		(126,107)		(940,011)		(1,066,118)		(829,934)
Cash Payments to Employees for Service	(42,704)	(27,382)		(70,086)		(51,634)		(121,720)		(115,064)
Other Nonoperating Revenues	325	1,773	_	2,098			_	2,098		1,787
Net Cash Provided by Operating Activities	20,118	2,315	_	22,433		487,163		509,596	_	502,833
Cash Flows from Non-Capital Financing Activities										
Operating Transfers In from Other Funds	2,822	5,265		8,087				8,087		7,743
Operating Transfers Out to Other Funds	(3,813)	(4,551)		(8,364)				(8,364)		(8,463)
Cash Payments from Other Governments			_						_	538
Net Cash Provided by (Used for) Non-Capital										
Financing Activities	(991)	714	_	(277)				(277)		(182)
Cash Flows from Capital and Related Financing Activities Acquisition and Construction of Capital Assets	(17.300)	(12.020)		(20.167)		(265 004)		(205 261)		(567 991)
•	(17,288)	(12,879)		(30,167) 18,658		(365,094) 542,356		(395,261) 561,014		(567,881) 272,932
Proceeds from Issuance of Long-Term Debt Principal Payments on Long-Term Debt	18,658	(366)		(6,346)		(91,071)		(97,417)		(94,527)
Defeasance of Revenue Bonds	(5,980)	(366)		(17,875)		(91,071)		(17,875)		(34,327)
Cost of Defeasance	(17,875) (423)			(423)				(423)		
Interest Paid on Long-Term Debt	(9,913)	(51)		(9,964)		(191,888)		(201,852)		(199,292)
Debt Issuance Cost	(235)	(31)		(235)		(3,327)		(3,562)		(1,354)
Costs for Cash Defeasance of Debt	(233)			(233)		(198,160)		(198,160)		(1,554)
Proceeds from Notes	350			350		(170,100)		350		350
Principal Payment on Notes	(158)			(158)		(766)		(924)		(796)
Interest Paid on Notes	(28)			(28)		(700)		(28)		(20)
Proceeds from Joint Operations Agreement	(20)			(23)		72,607		72,607		15,239
Proceeds from Litigation Settlement						10,306		10,306		18,975
Proceeds from Lease Transactions						725,000		725,000		,
Payments for Leaseback Transactions						(637,027)		(637,027)		
Redemption of Commercial Paper						(8,300)		(8,300)		(139,700)
Payment on Defeasement on Revenue Bonds						(12,570)		(12,570)		, , ,
Capital Contributed for Construction						23,289		23,289		21,902
Proceeds from Sale of Assets	44	3,001	_	3,045		50	_	3,095		2,748
Net Cash (Used for) Capital and Related Financing Activities	(32,848)	(10,295)	_	(43,143)		(134,595)	_	(177,738)		(671,424)
Cash Flows from Investing Activities										
Purchase of Investment Securities	(473,174)	(292,039)		(765,213)		(1,390,864)		(2,156,077)		(1,796,594)
Maturity of Investment Securities	491,597	318,340		809,937		1,089,857		1,899,794		1,875,805
Notes Principal	491,397	318,340		607,537		1,000,007		1,000,704		(199)
Principal Collection on Notes		101		101		955		1,056		517
Loans Disbursed		101		101		(489)		(489)		(673)
Interest on Notes		19		19		(147)		19		28
Interest on Investments	5,697	4,422		10,119		36,276		46,395		55,080
Net Cash Provided by (Used for) Investing Activities	24,120	30,843	_	54,963		(264,265)		(209,302)		133,964
Net Increase (Decrease) in Cash and Cash Equivalents	10,399	23,577		33,976		88,303		122,279		(34,809)
Cash and Cash Equivalents, October 1	27,907	13,499	_	41,406		11,475		52,881		87,690
Cash and Cash Equivalents, September 30	\$ 38,306	\$ 37,076	\$	75,382	\$	99,778	\$	175,160	\$	52,881

COMBINED STATEMENT OF CASH FLOWS ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS FOR THE YEAR ENDED SEPTEMBER 30, 2001

(With comparative totals for September 30, 2000)
(In Thousands)

						TOTALS				TO	TALS	S
	PRO	OPRIETAR'	Y FUN	ND TYPES	(1	MEMORANDUM ONLY)	P	ROPRIETARY		(MEMORAN	NDUI	M ONLY)
			IN	TERNAL	_	PRIMARY	_	COMPONENT		REPORTI	NG E	NTITY
	ENT	ERPRISE	S	ERVICE		GOVERNMENT		UNITS		2001		2000
Reconciliation of Operating Income (Loss) to Net Cash												
Provided by Operating Activities												
Operating Income (Loss)	\$	10,736	\$	(9,547)	\$	1,189	\$	228,338	\$	229,527	\$	247,843
Adjustments to Reconcile Operating Income (Loss)												
to Net Cash Provided by Operating Activities:												
Depreciation		8,638		8,684		17,322		246,927		264,249		231,726
Other Nonoperating Revenues		325		1,773		2,098				2,098		1,787
Amortization Expense								15,825		15,825		18,142
Changes in Assets and Liabilities:												
(Increase) Decrease in Accounts Receivable								(59,126)		(59,126)		8,009
(Increase) Decrease in Other Accounts Receivable		750		(8)		742		(19,977)		(19,235)		(11,111)
Increase in Allowance for Uncollectibles		442				442				442		
(Increase) Decrease in Accrued Revenues		483		(53)		430		(162)		268		2,765
(Increase) Decrease in Due from Other Funds				59		59				59		(188)
(Increase) Decrease in Due From Other Gov't Agencies				129		129		(13)		116		(149)
(Increase) Decrease in Inventories				(205)		(205)		3,939		3,734		(19,117)
(Increase) in Prepaid Expenses		(479)		` ′		(479)		(16,105)		(16,584)		(4,786)
(Increase) Decrease in Deposits		` ′		(267)		(267)		, , ,		(267)		142
Increase (Decrease) in Vouchers Payable		173		(746)		(573)		59,252		58,679		16,960
Increase (Decrease) in Other Payables		(881)		2,268		1,387		27,553		28,940		11,089
Increase (Decrease) in Due to Other Funds		()		(3)		(3)		,		(3)		3
Increase (Decrease) in Accrued Payroll		12		173		185		(582)		(397)		(49)
Increase in Accrued Leave Payable		71		58		129		195		324		625
(Decrease) in Deferred Revenue		(152)				(152)				(152)		(916)
Increase in Customer Deposits		(/				()		1,099		1,099		58
					_		_					
Net Cash Provided by Operating Activities	\$	20,118	<u>\$</u>	2,315	\$	22,433	\$	487,163	\$	509,596	\$	502,833
Noncash Investing, Capital and Financing Activities:												
Acquisition and Construction of Capital Assets from												
Capital Contributions	\$	2,943	\$	3,440	\$	6,383	\$	13,505	\$	19.888	\$	23,030
	*	2,7 13	*	5,110	Ψ	3,303	Ψ	15,505	Ψ	17,000	4	25,050
Net Increase in Fair Value of Investments	\$	81	\$	83	\$	164	\$	0	\$	- • •	\$	0
										((end	of statement)

STATEMENT OF CHANGES IN PLAN NET ASSETS FIDUCIARY FUND TYPE FIRE AND POLICE PENSION/RETIREE HEALTH CARE TRUST FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2001

(With comparative totals for September 30, 2000)

(With comparative totals for September 30, 2000) (In Thousands)

	FIRE AND POLICE PENSION	FIRE AND POLICE RETIREE HEALTH CARE	TOT	·ALS
	FUND	FUND	2001	2000
	10112			
Additions				
Contributions:				
City Contribution	\$ 42,065	\$ 14,741	\$ 56,806	\$ 54,127
Contributions from Employees	21,032	867	21,899	20,342
Total Contributions	63,097	15,608	78,705	74,469
Investment Income (Loss):				
Interest and Dividends	34,130	2,436	36,566	61,898
Net Appreciation (Depreciation) in Fair				
Value of Investments	(189,396)	(13,724)	(203,120)	166,623
Real Estate Income, Net	223		223	250
Securities Lending Income	6,536		6,536	7,464
Other Income	463	27	490	359
Less Investment Expenses:				
Investment Management and Custodial Fees	(4,528)		(5,198)	(5,368)
Securities Lending Borrower Rebates	(5,873)		(5,873)	(6,840)
Securities Lending Fees	(229)		(229)	(218)
Net Investment Income (Loss)	(158,674)	(11,931)	(170,605)	224,168
Total Additions	(95,577)	3,677	(91,900)	298,637
<u>Deductions</u>				
Benefits Paid to Participants:				
Postemployment Healthcare		4,404	4,404	4,266
Annuities	43,503		43,503	40,202
Back DROP Payments	3,108		3,108	8,404
Refunds of Participant Contributions	688		688	454
Personnel Costs	513	73	586	447
Contractual Services	354	216	570	662
Other		71	71	12
Depreciation	21		21	16
Maintenance and Utilities	289		289	277
Total Deductions	48,476	4,764	53,240	54,740
Net Increase (Decrease)	(144,053)	(1,087)	(145,140)	243,897
Net Assets Held in Trust for Pension/Postemployment Healthcare Benefits, October 1	1,403,629	82,414	1,486,043	1,242,146
Net Assets Held in Trust for Pension/Postemployment Healthcare Benefits, September 30	\$ 1,259,576	\$ 81,327	\$ 1,340,903	\$ 1,486,043



City of San Antonio Texas

Component Units

As set forth in GASB Statement Number 14, "The Reporting Entity", Component Units which by the nature and significance of their relationship with the City is such that their exclusion from the reporting entity's financial statements would be misleading or incomplete and as such are presented discretely with the City's financial statements.

The City has determined that the following component units meet the criteria for discrete presentation as set forth in GASB Statement Number 14:

SAN ANTONIO DEVELOPMENT AGENCY (SADA) - SADA is responsible for implementing the City's Urban Renewal Program. A majority of the financing is provided from the City in the form of pass-through grants.

CITY OF SAN ANTONIO EDUCATION FACILITIES CORPORATION (SAEFC) - SAEFC, formerly the San Antonio Higher Education Authority, was established in accordance with state law for the purpose of aiding non-profit institutions of higher education in providing educational facilities and housing facilities. The corporation is authorized to issue revenue bonds for said purposes on behalf of the City but the bonds are not obligations of the City.

GREATER KELLY DEVELOPMENT AUTHORITY (GKDA) - GKDA was established for the purpose of monitoring the proposed closing of Kelly Air Force Base (Kelly) and formulating and adopting a comprehensive plan for the conversion and redevelopment of Kelly. The authority is authorized to issue bonds to finance related projects but the bonds are not obligations of the City.

SAN ANTONIO HOUSING TRUST FOUNDATION, INC. (SAHTF) - SAHTF is a non-profit corporation established in 1990 for the purpose of supporting charitable, educational, and scientific undertakings, specifically for providing housing for low and middle income families. In addition, the corporation provides administrative and other support for the operations of the San Antonio Housing Trust Fund, an Expendable Trust Fund of the City.

SAN ANTONIO LOCAL DEVELOPMENT COMPANY (SALDC) - SALDC is a non-profit corporation under agreement with the City which administers programs that provide qualifying local businesses with loans. Loan funds administered by SALDC include the Neighborhood Business Revitalization Program, U.S. Department of Commerce Title IX Revolving Loan Fund, Small Business Administration Microloan Program, and a Housing and Urban Development 108 Fund.

SAN ANTONIO WATER SYSTEM (SAWS) - SAWS serves as the City's water, wastewater, and stormwater utility. Financing is provided by user fees and the sale of revenue bonds.

CITY PUBLIC SERVICE (CPS) - CPS is the City's electric utility, which provides electricity and natural gas to the San Antonio Metropolitan Area. Financing is provided by user fees and the sale of revenue bonds.

COMPONENT UNIT GOVERNMENTAL FUNDS COMBINING BALANCE SHEET SEPTEMBER 30, 2001

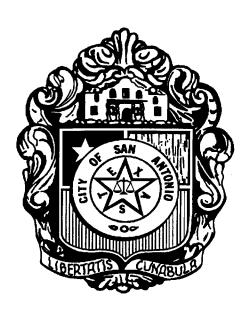
(With comparative totals for September 30, 2000)

	N ANTONIO	ED	N ANTONIO UCATION		REATER KELLY	HOI	N ANTONIO USING TRUST		TO	TALS	
	VELOPMENT AGENCY		ACILITIES PORATION		EVELOPMENT AUTHORITY	rc	OUNDATION INC.	_	2001	AL	2000
Assets											
Cash and Cash Equivalents Investments Receivables:	\$ 1,160,360	\$	50,894	\$	10,364,274	\$	1,752,153 446,284	\$	13,327,681 446,284	\$	6,958,423 445,072
Notes Other Accounts Inventories of Materials and Supplies	1,799,943 235,935				2,782,482		3,130,097		1,799,943 5,912,579 235,935		2,727,496 7,946,196 476,292
Due from Other Governmental Agencies General Equipment Amount to be Provided for Long-Term Debt	230,316 190,947		824		2,767,996 134,529,426 28,607,169		6,425	_	2,998,312 134,727,622 28,607,169		7,909,697 67,246,606 18,787,213
Total Assets	\$ 3,617,501	\$	51,718	\$	179,051,347	\$	5,334,959	\$	188,055,525	\$	112,496,995
Liabilities and Fund Equity											
Liabilities:											
Vouchers Payable	\$ 21,093	\$	0	\$	7,196,958	\$	7,166	\$	7,225,217	\$	14,006,867
Accounts Payable-Other	246,454		100		715,750		17,800		980,104		867,569
Notes Payable					28,607,169				28,607,169		18,787,213
Accrued Leave Payable	41,272				195,378				236,650		406,194
Deferred Revenue					154,124		723,669		877,793		875,784
Due to Other Governmental Agencies	 				1,082,796		3,749,430	_	4,832,226	_	4,845,691
Total Liabilities	 308,819		100		37,952,175		4,498,065	_	42,759,159		39,789,318
Fund Equity: Investment in General Fixed Assets	190,947		824		134,529,426		6,425		134,727,622		67,246,606
Fund Balances:											
Reserved:											47.500
Reserved for Inventories	235,935								235,935		476,292
Reserved for Notes	1,799,943				610,187		774050		2,410,130		2,727,496
Reserved for Other Restricted Purposes	1,081,857				711,800		754,058		2,547,715		520,695
Unreserved:					2,233,365				2,233,365		
Designated Undesignated			50,794		3,014,394		76,411		3,141,599		1,736,588
Undesignated			30,734	_	3,014,374	_	70,411	-	3,141,377		1,750,500
Total Fund Balances	 3,117,735		50,794	_	6,569,746		830,469		10,568,744		5,461,071
Total Fund Equity	 3,308,682		51,618	_	141,099,172		836,894	_	145,296,366	_	72,707,677
Total Liabilities and Fund Equity	\$ 3,617,501	\$	51,718	\$	179,051,347	\$	5,334,959	\$_	188,055,525	\$	112,496,995

COMPONENT UNIT GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED SEPTEMBER 30, 2001

(With comparative totals for September 30, 2000)

	SAN ANTONIO DEVELOPMENT	SAN ANTONIO EDUCATION FACILITIES	GREATER KELLY DEVELOPMENT	SAN ANTONIO HOUSING TRUST FOUNDATION	TO	TALS
	AGENCY	CORPORATION	AUTHORITY	INC.	2001	2000
Revenues						
Intergovernmental	\$ 3,495,510		\$ 10,812,053	\$ 1,023,327	\$ 15,330,890	
Charges for Services	292,201	25,500	14,033,538		14,351,239	12,323,114
Miscellaneous:						< - 00 0 0
Sales			1,702,749		1,702,749	6,500,000
Recovery of Expenditures			9,758,645		9,758,645	7,516,319
Other			1,828,160		1,828,160	450.005
Interest	87,561	715	563,207	192,442	843,925	2,479,035
In-Kind Contributions			260,908		260,908	269,804
Total Revenues	3,875,272	26,215	38,959,260	1,215,769	44,076,516	61,070,083
Expenditures						
Urban Redevelopment and Housing	4,122,413			898,543	5,020,956	11,206,339
Economic Development and Opportunity	4,122,413	2,557	42,559,181	070,545	42,561,738	49,167,649
Economic Development and Opportunity	-		42,557,161		42,301,730	47,107,017
Total Expenditures	4,122,413	2,557	42,559,181	898,543	47,582,694	60,373,988
Excess (Deficiency) of Revenues Over						
(Under) Expenditures	(247,141)	23,658	(3,599,921)	317,226	(3,506,178)	696,095
Od - Firming S						
Other Financing Sources Proceeds from Notes and Loans			8,613,851		8,613,851	3,709,061
Proceeds from Notes and Loans			8,013,831		8,013,831	3,709,001
Excess (Deficiency) of Revenues and Other						
Financing Sources Over (Under) Expenditures	(247,141)	23,658	5,013,930	317,226	5,107,673	4,405,156
I martering sources over (order) Experientares	(217,111)	23,030	3,013,730	317,220	5,107,075	
Fund Balances, October 1 as Previously Reported	3,694,509	27,136	392,668	513,243	4,627,556	1,055,915
Prior Period Adjustment	(329,633)		1,163,148		833,515	
Beginning Fund Balance as Restated	3,364,876	27,136	1,555,816	513,243	5,461,071	1,055,915
Fund Balances, September 30	\$ 3,117,735	\$ 50,794	\$ 6,569,746	\$ 830,469	\$ 10,568,744	\$ 5,461,071



COMPONENT UNIT PROPRIETARY FUNDS COMBINING BALANCE SHEET SEPTEMBER 30, 2001

(unless otherwise indicated)
(With comparative totals for September 30, 2000)

Assets Current Assets Service 2001 2000 Cash and Cash Equivalents \$ 2,361,679 \$ 0 \$ 20,902,000 \$ 23,263,679 \$ 7,626 Investments 21,506,960 183,273,000 204,779,960 126,090 Receivables: 0ther Accounts 200,000 23,397,841 185,575,000 209,172,841 130,200 Notes 2,632,655 2,632,655 3,097 Accrued Interest 10,654 484,162 494,816 391 Due from Other Governmental Agencies 31,756 18 Inventories 4,326,002 97,746,000 102,072,002 106,011 Prepaid Expenses 1,751,229 26,583,000 28,334,229 22,016			I ANTONIO LOCAL	MAY 31, 2001 SAN ANTONIO		JAN. 31, 2001 CITY	mor	u.r.a	
Assets Current Assets Cash and Cash Equivalents Investments Receivables: Other Accounts Notes Accrued Interest Due from Other Governmental Agencies Inventories Prepaid Expenses Assets 2,361,679 \$ 0 \$ 20,902,000 \$ 23,263,679 \$ 7,626 21,506,960 183,273,000 204,779,960 126,090 23,397,841 185,575,000 209,172,841 130,200 24,632,655 3,097 24,326,002 97,746,000 102,072,002 106,011 25,072,002 106,011 25,072,002 106,011 25,072,002 106,011 25,072,002 106,011 25,072,002 106,011 25,072,002 106,011 25,072,002 106,011 25,072,002 106,011 25,072,002 106,011 25,072,002 106,011 25,072,002 106,011 25,072,002 106,011				WATER		PUBLIC			
Current Assets \$ 2,361,679 \$ 0 \$ 20,902,000 \$ 23,263,679 \$ 7,626 Investments 21,506,960 183,273,000 204,779,960 126,090 Receivables: 200,000 23,397,841 185,575,000 209,172,841 130,200 Notes 2,632,655 2,632,655 3,097 Accrued Interest 10,654 484,162 494,816 391 Due from Other Governmental Agencies 31,756 18 Inventories 4,326,002 97,746,000 102,072,002 106,011 Prepaid Expenses 1,751,229 26,583,000 28,334,229 22,016			JMPANY	SYSTEM		SERVICE	2001	2000	
Current Assets \$ 2,361,679 \$ 0 \$ 20,902,000 \$ 23,263,679 \$ 7,626 Investments 21,506,960 183,273,000 204,779,960 126,090 Receivables: 200,000 23,397,841 185,575,000 209,172,841 130,200 Notes 2,632,655 2,632,655 3,097 Accrued Interest 10,654 484,162 494,816 391 Due from Other Governmental Agencies 31,756 18 Inventories 4,326,002 97,746,000 102,072,002 106,011 Prepaid Expenses 1,751,229 26,583,000 28,334,229 22,016	Assets								
Investments 21,506,960 183,273,000 204,779,960 126,096									
Receivables: Other Accounts 200,000 23,397,841 185,575,000 209,172,841 130,200 Notes 2,632,655 2,632,655 3,097 Accrued Interest 10,654 484,162 494,816 391 Due from Other Governmental Agencies 31,756 18 Inventories 4,326,002 97,746,000 102,072,002 106,011 Prepaid Expenses 1,751,229 26,583,000 28,334,229 22,016	Cash and Cash Equivalents	\$	2,361,679	•				, ,	
Other Accounts 200,000 23,397,841 185,575,000 209,172,841 130,200 Notes 2,632,655 2,632,655 3,097 Accrued Interest 10,654 484,162 494,816 391 Due from Other Governmental Agencies 31,756 18 Inventories 4,326,002 97,746,000 102,072,002 106,011 Prepaid Expenses 1,751,229 26,583,000 28,334,229 22,016				21,506,960	0	183,273,000	204,779,960	126,090,7	42
Notes 2,632,655 3,097 Accrued Interest 10,654 484,162 494,816 391 Due from Other Governmental Agencies 31,756 18 Inventories 4,326,002 97,746,000 102,072,002 106,011 Prepaid Expenses 1,751,229 26,583,000 28,334,229 22,016			200 000	22 207 041		105 575 000	200 172 941	120 200 6	07
Accrued Interest 10,654 484,162 494,816 391 Due from Other Governmental Agencies 31,756 31,756 18 Inventories 4,326,002 97,746,000 102,072,002 106,011 Prepaid Expenses 1,751,229 26,583,000 28,334,229 22,016				23,397,841	1	185,575,000			
Due from Other Governmental Agencies 31,756 31,756 18 Inventories 4,326,002 97,746,000 102,072,002 106,011 Prepaid Expenses 1,751,229 26,583,000 28,334,229 22,016				494 163	,			391,9	
Inventories 4,326,002 97,746,000 102,072,002 106,011 Prepaid Expenses 1,751,229 26,583,000 28,334,229 22,010				404,102	2		,	18,7	
Prepaid Expenses 1,751,229 26,583,000 28,334,229 22,010			31,730	4 326 002	2	97 746 000		106,011,4	
								22,016,7	
Total Current Assets 5,236,744 51,466,194 514,079,000 570,781,938 395,455	Trepaid Expenses			1,751,225	<u> </u>	20,303,000	20,201,225		
	Total Current Assets		5,236,744	51,466,194	4	514,079,000	570,781,938	395,455,1	14
Restricted Assets	Restricted Assets								
Debt Service Accounts:	- 1								
Cuon una Cuon Equitationio	Cash and Cash Equivalents			344,502	2	, ,	, ,	2,977,0	94
Investments 32,741,000 32,741,000						32,741,000	32,741,000		
Construction Accounts:				2 4 2 2 2 2 2 2 2	_		24.000.002	204.0	1.0
Cubit und Cubit Equitation	<u>•</u>			. , . ,				204,0	
7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7				101,786,292	2		101,/80,292	53,121,6	30
Improvement and Contingency Accounts:									
Cash and Cash Equivalents Investments 465,206,000 465,206,000 369,710	-					465 206 000	465 206 000	369,716,0	00
Other Restricted Accounts:						403,200,000	+03,200,000	307,710,0	00
						1.065.000	1.065.000	667,0	00
Cash and Cash Equivalents	•			10.749.588	8	, ,	, ,	159,456,7	
	mrodinonia					<u> </u>			
Total Restricted Assets 147,769,384 751,927,000 899,696,384 586,147	Total Restricted Assets			147,769,384	<u>4</u> -	751,927,000	899,696,384	586,142,5	23
Property, Plant and Equipment	Property, Plant and Equipment								
							, ,	34,935,0	
7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1						5,829,614,000		7,263,415,3	
The same and a same and a same	* * *		43,904			1.42 000 000		89,592,0	
				319,250,658	8			581,022,6 18,713,0	
Chility Froperty Education								39,152,0	
								12,599,0	
			43.904	2.239.474.31	- -			8,039,429,0	
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					2,377,582,0	
	•	•	43 904			4 089 140 000	5.712.522.703	5,661,847,0)60
110t 110polity, 1 mile und Equipment 15,500 1,00	The Property, Plant and Equipment		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			.,,,			
Prepaid Rent Long Term-Leaseback 595,341,000 595,341,000	Prepaid Rent Long Term-Leaseback					595,341,000	595,341,000		
				5,809,423	3		33,998,423	20,753,0)71
<u>Total Assets</u> \$ 5,280,648 \$ 1,828,383,800 \$ 5,978,676,000 \$ 7,812,340,448 \$ 6,664,19	Total Assets	\$	5,280,648	\$ 1,828,383,800	0	\$ 5,978,676,000	\$ 7,812,340,448	\$ 6,664,197,7	68

(Cont'd)

COMPONENT UNIT PROPRIETARY FUNDS COMBINING BALANCE SHEET SEPTEMBER 30, 2001

(unless otherwise indicated)
(With comparative totals for September 30, 2000)

Mater Public Mater Public Mater Public Mater M		L	ANTONIO OCAL		IAY 31, 2001 N ANTONIO	J	JAN. 31, 2001 CITY				_
Liabilities and Fund Equity Current Liabilities: (Payable from Current Assets) Vouchers Payable Sew Collections Pa					WATER		PUBLIC			AL	
Current Liabilities: (Payable from Current Assets) 99,324 \$11,649,610 \$168,607,000 \$180,355,934 \$21,609,629 Sewer Collections Payable 40,209 11,983,809 11,944,478 208,620 Other Payables and Accruals 40,209 13,685,448 3,685,448 4,267,862 Accrued Leave Payable 139,533 31,601,674 168,607,000 200,348,207 152,242,794 Total Current Liabilities 139,533 31,601,674 168,607,000 200,348,207 152,242,794 Current Liabilities (Payable from Restricted Assets) 2,954,459 2,954,459 2,954,459 1,780,666 Current Cruent of Bonds and Certificates 2,954,500 71,755,000 96,800,000 191,710,000 Customer Deposits 4,061,824 22,561,000 21,951,700 19,813,232 30,849,997 Customer Advances for Construction 2,734,776 18,771,000 22,561,000 21,505,776 19,510,703 Restricted Flands 3,000,000 2,973,477 18,771,000 3,300,475,000 3,319,800,000 Conscrient Liabilities 70,341,000 2,		COI	MPANY		SYSTEM		SERVICE		2001	_	2000
Sever Collections Payable	Current Liabilities: (Payable from Current Assets)	\$	99.324	\$	11.649.610	\$	168.607.000	\$	180.355.934	\$	131,606,897
Character Payable and Accruals 40,209 11,988,800 11,990,900 12,414,478 Accruad Payorli 3,685,448 3,685,448 4,267,862 Accruad Leave Payable 139,533 31,601,674 168,607,000 200,348,207 152,424,794 Total Current Liabilities Payable from Restricted Assets 2,954,459 1,780,866 Current Liabilities (Payable from Restricted Assets 2,954,459 7,175,500 96,800,000 1,710,000 Current Portion of Bonds and Certificates 2,594,500 71,755,000 96,800,000 1,710,000 Customer Deposits 5,609,352 2,6879,000 2,6879,000 1,700,000 Customer Daviage Payable 4,061,824 2,2561,000 2,2561,000 Customer Advances for Construction 2,734,776 18,771,000 2,1505,776 19,510,703 Total Current Liabilities (Payable From Restricted Assets) 39,865,411 139,966,000 179,831,411 148,586,583 Restricted Flands 2,734,776 18,771,000 2,597,065,000 3,300,475,000 3,319,800,000 Restricted Flands 1,704,064 1,815,521 Long-Term Liabilities 1,704,064 1,815,521 Long-Term Debt 2,734,776 1,704,064 1,815,521 Long-Term Debt 2,734,776 2,734,77		•	, , , , , , , , , , , , , , , , , , ,	•		•	,,	•			
Accrued Leave Payable 3,685,448 3,685,448 A207,862			40.209								
Accrued Leave Payable			,								
Total Current Liabilities 139,533 31,601,674 168,607,000 200,348,207 152,424,794											
Current Portion of Bonds and Certificates 2.954,459 1.780,866 1.780,000 1.71,0	Total Current Liabilities		139,533		31,601,674		168,607,000		200,348,207		152,424,794
Current Portion of Bonds and Certificates 2.954,459 1.780,866 1.780,000 1.71,0	Commont Linkilities (Develo from Destricted Agests)										
Current Portion of Bonds and Certificates					2.054.450				2 054 450		1 780 866
Contract Retainage Payable							71 755 000		, ,		
Contract Retainage Payable 4,061,824 2,2561,000 22,561,000 22,561,000 22,561,000 22,561,000 22,561,000 22,561,000 22,561,000 22,561,000 22,561,000 22,561,000 22,561,000 22,561,000 22,561,000 22,561,000 21,505,776 19,510,703 21,505,776 21,510,703 2											
Deferred Lease Revenue							20,679,000				
Customer Advances for Construction 2,734,776 18,771,000 21,505,776 19,510,703 Total Current Liabilities (Payable From Restricted Assets) 39,865,411 139,966,000 179,831,411 148,586,583 Restricted Funds 2,597,065,000 3,300,475,000 3,319,800,000 Long-Term Liabilities 703,410,000 2,597,065,000 3,300,475,000 3,319,800,000 Revenue Bonds (Net of Current Portion) 703,410,4064 1,704,064 1,815,521 Less: Unamortized Discount (6,613,355) (3,485,000) (19,498,355) (34,452,127) Deferred Amount on Refunding (8,900,519) (158,691,000) (167,591,519) (20,325,097) Long-Term Debt 591,590 165,000,000 252,800,000 417,800,000 195,100,000 Other Payables 3,191,041 164,187,000 167,378,041 139,535,707 Total Long-Term Liabilities 591,590 848,391,231 3,530,572,000 4,799,734,439 3,721,903,495 Total Contributed Capital: 30,000 622,584,562 50,000 4,759,734,439 3,721,903,495 Restained	Contract Retainage Payable				4,001,824		22.561.000				4,733,917
Total Current Liabilities (Payable From Restricted Assets)					2 724 776						10.510.702
Restricted Assets) 39,865,411 139,966,000 179,831,411 148,586,583 Restricted Funds Long-Term Liabilities Contract Contrac	Customer Advances for Construction				2,/34,//6	_	18,771,000	_	21,505,776		19,510,703
Restricted Funds					30 865 411		139 966 000		179 831 411		148 586 583
Long-Term Liabilities 703,410,000 1,704,064 1,704,064 3,30,475,000 1,319,800,000 1,104,064 3,319,800,000 1,104,064 1,815,521 Less: Unamortized Discount Deferred Amount on Refunding Long-Term Debt Sp1,590 Commercial Paper (8,900,519) (158,691,000) (167,591,519) (201,325,097) (201,325,097) (167,591,519) (201,325,097) (167,591,519) (201,325,097) (167,591,519) (201,325,097) (167,591,519) (201,325,097) (167,591,519) (201,325,097) (167,591,519) (201,325,097) (167,591,519) (201,325,097) (167,591,519) (201,325,097) (167,591,519) (201,325,097) (167,591,519) (167,5	Restricted Assets)				37,803,411	_	137,700,000	_	177,031,411		140,500,505
Unamortized Premium 1,704,064 (16,013,355) 1,604,591,000 1,704,064 (16,591,10) 2,04,100 1,004,000 <td>Long-Term Liabilities</td> <td></td> <td></td> <td></td> <td>703 410 000</td> <td></td> <td>2 597 065 000</td> <td></td> <td>3 300 475 000</td> <td></td> <td>3 319 800 000</td>	Long-Term Liabilities				703 410 000		2 597 065 000		3 300 475 000		3 319 800 000
Less: Unamortized Discount Deferred Amount on Refunding							2,377,003,000				
Deferred Amount on Refunding Section Comparison Section							(3.485.000)				
Long-Term Debt 591,590 418,114 Commercial Paper 165,000,000 252,800,000 417,800,000 195,100,000 Deferred Lease Revenue 678,696,000 4,379,554,621 33,530,577 677,7000 4,379,554,821 3,420,892,118 3,21,903,495 3,721,903,495 3,721,903,495 3,721,903,495 3,721,903,495 3,721,903,495 3,721,903,495 3,721,903,495 3,721,903,495 3,721,903,495 3,721,903,495 3,721,903,495 3,721,903,495 3,721,903,495 3,721,903,495 3,721,903,495 3,721,903,495 3,721,903,495 3,721,903,495							• • • • •				
Commercial Paper Deferred Lease Revenue 165,000,000 678,696,00			501 500		(0,900,519)		(138,091,000)				
Deferred Lease Revenue Other Payables 3,191,041 678,696,000 167,378,041 139,535,707 Total Long-Term Liabilities 591,590 848,391,231 3,530,572,000 4,379,554,821 3,420,892,118 Total Liabilities 731,123 919,858,316 3,839,145,000 4,759,734,439 3,721,903,495 Fund Equity Contributed Capital:			391,390		165 000 000		252 900 000				
Other Payables 3,191,041 164,187,000 167,378,041 139,535,707 Total Long-Term Liabilities 591,590 848,391,231 3,530,572,000 4,379,554,821 3,420,892,118 Total Liabilities 731,123 919,858,316 3,839,145,000 4,759,734,439 3,721,903,495 Fund Equity Contributed Capital: Local Government 30,000 30,000 30,000 30,000 30,000 30,000 502,584,562 622,584,562 598,076,317 Retained Earnings: Reserved for Revenue Bond Retirement 2,195,864 2,195,864 1,106,228 1,106,228 Reserved for Construction 125,073,929 125,073,929 45,824,026 369,716,000 Reserved for Improvement and Contingency 4,519,525 158,671,129 1,636,760,000 1,799,950,654 1,927,541,702 Total Retained Earnings 4,519,525 285,940,922 2,139,531,000 2,429,991,447 2,344,187,956 704,187,956 2,195,864 2,195,864 1,927,541,702 2,344,187,956 2,344,187,956 2,344,187,956 2,344,187,956 2,344,187,9					165,000,000						193,100,000
Total Long-Term Liabilities 591,590 848,391,231 3,530,572,000 4,379,554,821 3,420,892,118 Total Liabilities 731,123 919,858,316 3,839,145,000 4,759,734,439 3,721,903,495 Fund Equity Contributed Capital: Local Government 30,000 30,000 30,000 30,000 30,000 30,000 502,584,562 598,076,317 598,076,317 598,076,317 598,076,317 10,000 <					2 101 041						120 525 707
Total Liabilities 731,123 919,858,316 3,839,145,000 4,759,734,439 3,721,903,495 Fund Equity Contributed Capital: 30,000 30,000 30,000 30,000 30,000 30,000 30,000 598,076,317 Customers 622,584,562 622,584,562 598,106,317 Total Contributed Capital 30,000 622,584,562 622,614,562 598,106,317 Retained Earnings: Reserved for Revenue Bond Retirement Reserved for Construction 125,073,929 125,073,929 45,824,026 Reserved for Improvement and Contingency Unreserved 4,519,525 158,671,129 1,636,760,000 1,799,950,654 1,927,541,702 Total Retained Earnings 4,519,525 285,940,922 2,139,531,000 2,429,991,447 2,344,187,956 Total Fund Equity 4,549,525 908,525,484 2,139,531,000 3,052,606,009 2,942,294,273	Other Payables				3,191,041		104,187,000		107,378,041	_	139,333,707
Fund Equity Contributed Capital: 30,000 30,000 30,000 30,000 30,000 30,000 30,000 30,000 30,000 30,000 598,076,317 Total Contributed Capital 30,000 622,584,562 622,614,562 598,106,317 Retained Earnings: Reserved for Revenue Bond Retirement 2,195,864 2,195,864 1,106,228 Reserved for Construction 125,073,929 125,073,929 45,824,026 Reserved for Improvement and Contingency 502,771,000 502,771,000 369,716,000 Unreserved 4,519,525 158,671,129 1,636,760,000 1,799,950,654 1,927,541,702 Total Retained Earnings 4,519,525 285,940,922 2,139,531,000 2,429,991,447 2,344,187,956 Total Fund Equity 4,549,525 908,525,484 2,139,531,000 3,052,606,009 2,942,294,273	Total Long-Term Liabilities	•	591,590		848,391,231		3,530,572,000	_	4,379,554,821	_	3,420,892,118
Contributed Capital: 30,000 30,000 30,000 30,000 30,000 30,000 30,000 30,000 30,000 30,000 30,000 30,000 622,584,562 598,076,317 Total Contributed Capital 30,000 622,584,562 622,614,562 598,106,317 Retained Earnings: Reserved for Revenue Bond Retirement 2,195,864 2,195,864 1,106,228 Reserved for Construction 125,073,929 125,073,929 45,824,026 Reserved for Improvement and Contingency 502,771,000 502,771,000 369,716,000 Unreserved 4,519,525 158,671,129 1,636,760,000 1,799,950,654 1,927,541,702 Total Retained Earnings 4,519,525 285,940,922 2,139,531,000 2,429,991,447 2,344,187,956 Total Fund Equity 4,549,525 908,525,484 2,139,531,000 3,052,606,009 2,942,294,273	Total Liabilities		731,123		919,858,316		3,839,145,000	_	4,759,734,439		3,721,903,495
Customers 622,584,562 598,076,317 Total Contributed Capital 30,000 622,584,562 622,614,562 598,106,317 Retained Earnings: Reserved for Revenue Bond Retirement Reserved for Construction	Contributed Capital:								20.00 0		20.000
Total Contributed Capital 30,000 622,584,562 622,614,562 598,106,317 Retained Earnings: Reserved for Revenue Bond Retirement 2,195,864 2,195,864 1,106,228 Reserved for Construction 125,073,929 125,073,929 45,824,026 Reserved for Improvement and Contingency 502,771,000 502,771,000 369,716,000 Unreserved 4,519,525 158,671,129 1,636,760,000 1,799,950,654 1,927,541,702 Total Retained Earnings 4,519,525 285,940,922 2,139,531,000 2,429,991,447 2,344,187,956 Total Fund Equity 4,549,525 908,525,484 2,139,531,000 3,052,606,009 2,942,294,273			30,000		(00 FC + 7.5				,		
Retained Earnings: Reserved for Revenue Bond Retirement 2,195,864 2,195,864 1,106,228 Reserved for Construction 125,073,929 125,073,929 45,824,026 Reserved for Improvement and Contingency 502,771,000 502,771,000 369,716,000 Unreserved 4,519,525 158,671,129 1,636,760,000 1,799,950,654 1,927,541,702 Total Retained Earnings 4,519,525 285,940,922 2,139,531,000 2,429,991,447 2,344,187,956 Total Fund Equity 4,549,525 908,525,484 2,139,531,000 3,052,606,009 2,942,294,273	Customers				622,584,562				622,584,562		398,076,317
Reserved for Revenue Bond Retirement 2,195,864 2,195,864 1,106,228 Reserved for Construction 125,073,929 125,073,929 45,824,026 Reserved for Improvement and Contingency 502,771,000 502,771,000 369,716,000 Unreserved 4,519,525 158,671,129 1,636,760,000 1,799,950,654 1,927,541,702 Total Retained Earnings 4,519,525 285,940,922 2,139,531,000 2,429,991,447 2,344,187,956 Total Fund Equity 4,549,525 908,525,484 2,139,531,000 3,052,606,009 2,942,294,273	Total Contributed Capital		30,000		622,584,562				622,614,562		598,106,317
Reserved for Construction 125,073,929 125,073,929 45,824,026 Reserved for Improvement and Contingency 502,771,000 502,771,000 369,716,000 Unreserved 4,519,525 158,671,129 1,636,760,000 1,799,950,654 1,927,541,702 Total Retained Earnings 4,519,525 285,940,922 2,139,531,000 2,429,991,447 2,344,187,956 Total Fund Equity 4,549,525 908,525,484 2,139,531,000 3,052,606,009 2,942,294,273					2.195.864				2,195,864		1,106,228
Reserved for Improvement and Contingency Unreserved 502,771,000 1,799,950,654 369,716,000 1,927,541,702 Total Retained Earnings 4,519,525 285,940,922 2,139,531,000 2,429,991,447 2,344,187,956 Total Fund Equity 4,549,525 908,525,484 2,139,531,000 3,052,606,009 2,942,294,273											
Unreserved 4,519,525 158,671,129 1,636,760,000 1,799,950,654 1,927,541,702 Total Retained Earnings 4,519,525 285,940,922 2,139,531,000 2,429,991,447 2,344,187,956 Total Fund Equity 4,549,525 908,525,484 2,139,531,000 3,052,606,009 2,942,294,273					, ,		502,771,000				369,716,000
Total Retained Earnings 4,519,525 285,940,922 2,139,531,000 2,429,991,447 2,344,187,956 Total Fund Equity 4,549,525 908,525,484 2,139,531,000 3,052,606,009 2,942,294,273			4,519,525		158,671,129						
	Total Retained Earnings						2,139,531,000		2,429,991,447		2,344,187,956
Total Liabilities and Fund Equity \$ 5,280,648 \$ 1,828,383,800 \$ 5,978,676,000 \$ 7,812,340,448 \$ 6,664,197,768	Total Fund Equity						2,139,531,000		3,052,606,009		2,942,294,273
	Total Liabilities and Fund Equity	\$	5,280,648	\$	1,828,383,800	\$	5,978,676,000	\$	7,812,340,448	\$	6,664,197,768

(end of statement)

COMPONENT UNIT PROPRIETARY FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS FOR THE YEAR ENDED SEPTEMBER 30, 2001

(unless otherwise indicated)
(With comparative totals for September 30, 2000)

	SAN ANTONIO LOCAL DEVELOPMENT	MAY 31, 2001 SAN ANTONIO WATER	JAN. 31, 2001 CITY PUBLIC		TALS	
	COMPANY	SYSTEM	SERVICE	2001	2000	
Operating Revenues Charges for Services	\$ 1,143,327	\$ 199,883,596	\$ 1,338,970,000	\$ 1,539,996,923	\$ 1,237,477,944	
Operating Expenses Contractual Services Commodities Gas, Electric and Water Systems - Operating and Maintenance Depreciation	483,681 12,972	125,083,575 49,604,578	939,152,000 197,322,000	483,681 12,972 1,064,235,575 246,926,578	428,347 9,873 784,641,245 211,784,685	
Depreciation		49,004,378	177,322,000	240,720,378	211,704,005	
Total Operating Expense	496,653	174,688,153	1,136,474,000	1,311,658,806	996,864,150	
Operating Income	646,674	25,195,443	202,496,000	228,338,117	240,613,794	
Nonoperating Revenues (Expenses) Interest and Other Gain (Loss) on Disposition of Assets Interest and Debt Expense Other Nonoperating Expense Allowance for Funds Used During Construction		7,341,296 48,235 (35,048,738) (3,376,419)	51,609,000 (151,154,000) (21,961,000) 12,593,000	58,950,296 48,235 (186,202,738) (25,337,419) 12,593,000	47,788,123 (126,394) (185,643,632) (26,556,499) 13,286,000	
Total Nonoperating Revenues (Expenses)		(31,035,626)	(108,913,000)	(139,948,626)	(151,252,402)	
Income (Loss) before Extraordinary Item	646,674	(5,840,183)	93,583,000	88,389,491	89,361,392	
Extraordinary Item Cash Defeasance of Bonds			(2,586,000)	(2,586,000)		
Net Income (Loss)	646,674	(5,840,183)	90,997,000	85,803,491	89,361,392	
Retained Earnings, October 1, as Previously Reported	3,868,314	291,781,105	2,048,534,000	2,344,183,419	2,254,826,564	
Prior Period Adjustment	4,537			4,537		
Retained Earnings as Restated	3,872,851	291,781,105	2,048,534,000	2,344,187,956	2,254,826,564	
Retained Earnings, September 30	\$ 4,519,525	\$ 285,940,922	\$ 2,139,531,000	\$ 2,429,991,447	\$ 2,344,187,956	



COMPONENT UNIT PROPRIETARY FUNDS COMBINING STATEMENT OF CASH FLOWS FOR THE YEAR ENDED SEPTEMBER 30, 2001

(unless otherwise indicated)
(With comparative totals for September 30, 2000)

	SAN ANTONIO LOCAL DEVELOPMENT	MAY 31, 2001 SAN ANTONIO WATER	JAN. 31, 2001 CITY PUBLIC	тот	rals
	COMPANY	SYSTEM	SERVICE	2001	2000
Cash Flows from Operating Activities Cash Received from Customers Cash Payments to Suppliers for Goods and Services Cash Payments to Employees for Service	\$ 942,516 (406,487)	\$ 198,021,372 (71,250,260) (51,634,222)	\$ 1,279,844,000 (868,353,000)	\$ 1,478,807,888 (940,009,747) (51,634,222)	\$ 1,248,001,818 (719,403,796) (52,255,125)
Net Cash Provided by Operating Activities	536,029	75,136,890	411,491,000	487,163,919	476,342,897
Cash Flows From Non-Capital Financing Activities Cash Payments from Other Governments					538,000
Cash Flows From Capital and Related Financing Activities Acquisition and Construction of Capital Assets Proceeds from Issuance of Long-Term Debt Principal Payments on Long-Term Debt Interest Paid on Long-Term Debt Debt Issuance Cost Costs for Cash Defeasance of Debt Principal Payments on Notes Proceeds from Joint Operations Agreement Proceeds from Litigation Settlement Proceeds from Lease Transactions Payments for Leaseback Transaction Redemption of Commercial Paper Payment on Defeasement on Revenue Bonds Capital Contributed for Construction Proceeds from Sale of Assets	(15,837) 270,000 (96,524)	(116,922,835) 196,850,869 (23,760,000) (40,733,711) (1,073,214) (766,429) (8,300,000) (12,570,000) 10,972,130 50,444	(248,155,000) 345,235,000 (67,215,000) (151,154,000) (2,254,000) (198,160,000) 72,607,000 10,306,000 725,000,000 (637,027,000) 12,317,000	(365,093,672) 542,355,869 (91,071,524) (191,887,711) (3,327,214) (198,160,000) (766,429) 72,607,000 10,306,000 725,000,000 (637,027,000) (8,300,000) (12,570,000) 23,289,130 50,444	(538,217,887) 248,086,547 (88,210,384) (190,154,938) (544,143) (718,467) 15,239,000 18,975,000 (139,700,000) 21,902,115 31,641
Net Cash Provided by (Used for) Capital and Related Financing Activities	157,639	3,747,254	(138,500,000)	(134,595,107)	(653,311,516)
Cash Flows From Investing Activities Purchase of Investment Securities Maturity of Investment Securities Principal Collection on Notes Loans Disbursed Interest on Investments	511,474 (489,178)	(261,992,492) 207,571,807 443,045 7,235,890	(1,128,871,000) 882,285,000 29,040,000	(1,390,863,492) 1,089,856,807 954,519 (489,178) 36,275,890	(1,152,667,580) 1,235,733,000 438,423 (672,919) 45,158,973
Net Cash Provided by (Used for) Investing Activities	22,296	(46,741,750)	(217,546,000)	(264,265,454)	127,989,897
Net Increase (Decrease) in Cash and Cash Equivalents	715,964	32,142,394	55,445,000	88,303,358	(48,440,722)
Cash and Cash Equivalents, October 1	1,645,715	3,091,110	6,738,000	11,474,825	59,915,547
Cash and Cash Equivalents, September 30	\$ 2,361,679	\$ 35,233,504	\$ 62,183,000	\$ 99,778,183	\$ 11,474,825

(Cont'd)

The notes to the financial statements are an integral part of this statement.

COMPONENT UNIT PROPRIETARY FUNDS COMBINING STATEMENT OF CASH FLOWS FOR THE YEAR ENDED SEPTEMBER 30, 2001

(With comparative totals for September 30, 2000)

	SAN ANTONIO LOCAL DEVELOPMENT COMPANY		MAY 31, 2001 SAN ANTONIO WATER SYSTEM		JAN. 31, 2001 CITY PUBLIC SERVICE				ΓALS 2000	
Pagamailiation of Operating Income to Not Cosh	CO	VIFAIVI		SISILM	<u> </u>	JER VICE		2001	_	2000
Reconciliation of Operating Income to Net Cash Provided by Operating Activities										
Operating Income	\$	646,674	S	25,195,443	\$ 2	202,496,000	\$ 22	28,338,117	S 2	240,613,794
Adjustments to Reconcile Operating Income	J.	040,074	Ψ	25,175,445	Ψ .	302,190,000	V	.0,000,	•	,,.
to Net Cash Provided by Operating Activities:										
Depreciation				49,604,578	1	197,322,000	24	16,926,578	2	211,784,685
Amortization Expense				13,001,070	•	15,825,000		5.825,000		18,142,000
Changes in Assets and Liabilities:						,,		, ,		
(Increase) Decrease in Accounts Receivable						(59,126,000)	(5	59,126,000)		10,855,000
(Increase) in Other Accounts Receivable		(199,451)		(1,816,703)		(17,961,000)		19,977,154)		(10,996,478)
(Increase) Decrease in Accrued Revenues		2,587		(164,512)		, , ,	`	(161,925)		62,304
(Increase) Decrease in Due from Other Govt. Agencies		(12,959)		(/- /				(12,959)		8,612
(Increase) Decrease in Inventories		(,,		1,074,419		2,865,000		3,939,419		(18,702,547)
(Increase) in Prepaid Expenses				(619,293)		(15,486,000)	(16,105,293)		(4,631,294)
Increase in Vouchers Payable		98,797		2,580,240		56,574,000	`:	59,253,037		18,182,744
Increase (Decrease) in Other Payables		381		(307,068)		27,860,000		27,553,313		9,148,961
Increase (Decrease) in Accrued Payroll				(582,414)				(582,414)		1,429,470
Increase in Accrued Leave Payable				194,945				194,945		387,459
Increase (Decrease) in Customer Deposits				(22,745)		1,122,000		1,099,255		58,187
Net Cash Provided by Operating Activities	\$	536,029	\$	75,136,890	\$ 4	411,491,000	\$ 48	87,163,919	\$	476,342,897
Noncash Investing, Capital and Financing Activities: Acquisition and Construction of Capital Assets from Capital Contributions	\$	0	\$	13,505,188	\$	0	\$	13,505,188	\$	17,904,931
Noncash Payment for Water, Reuse, Supply and Sewer Billings to City	\$	0	\$	1,576,658	\$	0	\$	1,576,658	\$	0
Purchase of Water Rights	\$	0	\$	480,000	\$	0	\$	480,000	\$	0

(end of statement)

The notes to the financial statements are an integral part of this statement.



TABLE OF NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2001

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of San Antonio (City) have been prepared in conformance with generally accepted accounting principles (GAAP) for local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted body for establishing governmental accounting and financial reporting standards. The following is a summary of significant accounting policies of the City.

A. Reporting Entity

In the evaluation of how to define the City for financial reporting purposes, management considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP and GASB Statement No. 14, "The Reporting Entity". The underlying concept of the financial reporting entity is that elected officials are "accountable" to their constituents for their actions. One of the objectives of this concept is to provide users of governmental financial statements with a basis for assessing the accountability of those elected officials, and accordingly, the definition of the financial reporting entity is based on accountability.

The financial reporting entity consists of: (a) the primary government (in these financial statements the primary government is the City), (b) component units, which are legally separate organizations for which the City is financially accountable (blended), and (c) component units, which the nature and significance of their relationship with the City is such that exclusion from the reporting entity's financial statements would be misleading or incomplete (discretely presented).

Using the criteria of GASB Statement No. 14 outlined below, potential component units were evaluated for inclusion or exclusion in the reporting entity, and further evaluated for financial statement presentation. Based on their individual relationships with the City, some component unit financial statements were blended as though they are part of the City and others only discretely presented.

The following criteria (as set forth in GASB Statement No. 14) were used in the evaluation of potential component units of the City:

- 1) Legally separate
- 2) Financial accountability
 - a) Appointment of a voting majority
 - b) Imposition of will
 - c) Financial benefit to or burden on the City
 - d) Fiscal dependency
- 3) The relationship with the City is such that exclusion would cause these financial statements to be misleading or incomplete.
- 4) Service rendered by the potential component unit is provided entirely or almost entirely to the City.

The criteria outlined above were excerpted from GASB Statement No. 14. For a more detailed explanation of the criteria established by this Statement, we refer the reader to the Codification of Governmental Accounting and Financial Reporting Standards, as of June 30, 2001, published by GASB, Section 2600. Based upon the application of the criteria outlined above, the following is a brief review of component units included in the reporting entity:

A. Reporting Entity (Continued)

<u>Blended with the Primary Government</u> (the relationship among the following component units and the City meet the criteria, as set forth in GASB Statement No. 14, for inclusion in the Reporting Entity and is such that the financial statements are blended in with those of the City):

City of San Antonio Health Facilities Development Corporation

The City of San Antonio Health Facilities Development Corporation (HFDC) was established by Ordinance No. 55400, dated June 3, 1982, in accordance with state laws for the purposes of, and to act on behalf of, the City as a health facilities development corporation under the Texas Health Facilities Development Act of 1981. The HFDC is authorized to issue tax-exempt health facility revenue bonds, for which the City is not obligated in any manner, to finance health related projects in support of the promotion, expansion, and improvement of health facilities. The HFDC is governed by a Board of Directors which is comprised of the City Council of the City.

City of San Antonio Industrial Development Authority

The City of San Antonio Industrial Development Authority (IDA) was established by Resolution No. 79-48-100 dated October 11, 1979 in accordance with state laws for the purposes of benefiting and accomplishing public purposes of, and to act on behalf of, the City as an industrial development corporation under the Development Corporation Act of 1979. The IDA is authorized to issue tax-exempt industrial revenue bonds, for which the City is not obligated in any manner, to finance qualified projects which may further the promotion and development of commercial, industrial, and manufacturing enterprises to promote and encourage employment and the public welfare. The IDA is governed by a Board of Directors which is comprised of the City Council of the City.

San Antonio Fire and Police Pension Fund

The San Antonio Fire and Police Pension Fund (Pension Fund) is a Single Employer Defined Benefit Plan established in accordance with state law. The Pension Fund is administered by a nine member Board of Trustees, including three City Council Members. The City and Pension Fund participants are obligated to make all contributions to the Pension Fund in accordance with rates established by state law. Benefit levels are also set by state law. Services rendered by the Pension Fund are exclusively for the benefit of eligible firefighters and police officers upon retirement.

San Antonio Fire and Police Retiree Health Care Fund

The City of San Antonio Firefighters' and Police Officers' Retiree Prefunded Group Health Plan was created in October 1989 in accordance with the provisions of the City's contracts with the local fire and police unions, respectively, to provide postemployment healthcare benefits to uniformed employees who retired on or after October 1, 1989. Pursuant to the passage of Senate Bill 1568 in 1997, a separate and distinct statutory trust, the Fire and Police Retiree Health Care Fund ("Health Fund"), was created to provide these postemployment healthcare benefits for eligible uniformed employees of the City. The Health Fund is administered by a nine member board of trustees, including three City Council Members, and is funded primarily by contributions from the City and contributions made by retirees on behalf of their dependents. City and retiree contribution rates are established pursuant to Fire and Police collective bargaining agreements.

City of San Antonio Texas Municipal Facilities Corporation

The City of San Antonio Texas Municipal Facilities Corporation (TMFC) was established in accordance with state law for the purposes of and to act on behalf of the City in acquisition, construction, equipping, financing, operation and maintenance of land and other municipal facilities for the City. The TMFC is governed by a Board of Directors which is comprised of the City Council of the City.

A. Reporting Entity (Continued)

<u>Discretely Presented With the Primary Government</u> (the relationship among the following component units and the City is such that they meet the criteria, as set forth in GASB Statement No. 14, for inclusion in the reporting entity, and accordingly are included, however are such that the financial statements are discretely presented alongside, but not blended with those of the City):

San Antonio Water System

On February 13, 1992, the City Council determined it was in the best interest of the citizens of San Antonio and the customers served by the water and wastewater utilities to consolidate all water utilities, agencies, and activities into one institution. It was determined that the best mechanism for effecting the consolidation of all water systems, agencies, and activities into a single institution was through a refunding of all the then outstanding water and sewer bonds. The consolidation was consummated on May 19, 1992 with the creation of the San Antonio Water System (SAWS) which included the former City Water Board, Alamo Water Conservation and Re-use District, and the City's Sewer and Stormwater system.

Additionally, it was further determined by the City Council that the interests of the citizens and customers could best be served by placing authority for management and control of SAWS, as consolidated, in a Board of Trustees. This Board of Trustees includes the City's Mayor as an ex-officio member along with six members appointed by the City Council for four year staggered terms. The rates for user charges and bond issuance authorizations are approved by the City Council.

City Public Service

City Public Service (CPS), the City's utility, provides electricity and natural gas to San Antonio and the surrounding areas. CPS is governed by a Board of Trustees which is comprised of four members appointed by City Council and the Mayor of the City as an ex-officio member. The rates for user charges and bond issuance authorizations are approved by the City Council.

San Antonio Development Agency

The San Antonio Development Agency (SADA) was created under the provisions of the Urban Renewal Law of the State of Texas. SADA is responsible for implementing the City's Urban Renewal Program and may designate, for urban renewal, such areas as it deems advisable, subject to approval by the City Council and the Federal Agency which administers the overall program. SADA receives a majority of its operating funds from the City as pass-through grant funds and is governed by a seven member Board of Commissioners appointed by the City Council.

San Antonio Education Facilities Corporation

The City of San Antonio Higher Education Authority (SAHEA), was established in 1984, in accordance with state laws for the purpose of aiding nonprofit institutions of higher education in providing educational, housing, and other related facilities in accordance with and subject to the provisions of Section 53.35 (b) Texas Education Code, all to be done on behalf of the City and as its duly constituted authority and instrumentality. In 2001, the SAHEA changed its name to the San Antonio Education Facilities Corporation (SAEFC). The Act authorizes the SAEFC to issue revenue bonds for these purposes on behalf of the City but the bonds are not obligations of the City. SAEFC is governed by an eleven member Board of Directors appointed by the City Council for two year terms.

A. Reporting Entity (Continued)

Greater Kelly Development Authority

The Greater Kelly Development Corporation (GKDC) was established in 1996 as the local development authority on an interim basis under the Development Corporation Act of 1979 for the development and redevelopment of Kelly Air Force Base. In November 1999, the City established the Greater Kelly Development Authority (GKDA) as the successor-ininterest to the GKDC pursuant to the newly enacted Senate Bill 655. In accordance with the Act, the GKDA has the powers previously enjoyed by the GKDC while at the same time clarifying such powers and preserving the property tax exempt status of prior commercial tenants at Kelly Air Force Base (Kelly). The GKDA is a special district and political subdivision of the State of Texas and was established for the purpose of monitoring the proposed closing of Kelly; conducting comprehensive studies of all issues related to the closure, conversion, redevelopment, and future use of Kelly; reviewing all options relative to the most appropriate uses of Kelly and the surrounding area; formulating and adopting a comprehensive plan for the conversion and redevelopment of Kelly and submitting such plan to the appropriate agency or agencies of the federal government; and implementing such plan as it relates to Kelly and the surrounding area. The GKDA is authorized to issue bonds to finance any project as permitted by Texas Law, but said bonds are not obligations of the City. GKDA is governed by an eleven member Board of Directors appointed by the City Council.

San Antonio Housing Trust Foundation, Inc.

The San Antonio Housing Trust Foundation, Inc. (SAHTF) is a non-profit corporation incorporated in 1990 under the laws of the State of Texas. SAHTF was organized for the purposes of supporting charitable, educational, and scientific undertakings, specifically for providing housing for low and middle income families and to provide administrative and other support for the operations of the City of San Antonio Housing Trust Fund, an Expendable Trust Fund of the City. The Housing Trust Fund was established by the City for the purposes of providing additional and continuing housing opportunities for low and moderate income families; promoting public health, safety, convenience, and welfare; and revitalizing neighborhoods and the downtown area through appropriate housing activities. SAHTF is governed by an eleven member Board of Directors appointed by the City Council.

San Antonio Local Development Company, Inc.

The San Antonio Local Development Company, Inc. (SALDC) is a non-profit corporation organized in 1978 under the laws of the State of Texas and the auspices of the City. SALDC was formed to participate in the Neighborhood Business Revitalization Program (NBRP) which is co-sponsored by the Small Business Administration (SBA), the Economic Development Administration, and the U.S. Department of Housing and Urban Development (HUD).

SALDC, under agreement with the City, administers and operates a revolving loan fund, NBRP that provides qualifying local businesses with loans under economic development programs administered by the SBA. SALDC also administers, by agreement with the City, a U.S. Department of Commerce Title IX Revolving Loan Fund, SBA MicroLoan Program and a HUD 108 Fund. SALDC is governed by a thirty-three member Board of Trustees, appointed by the City Council, and an eleven member Board of Directors appointed from the Board of Trustees.

A. Reporting Entity (Continued)

Essential disclosures related to the above mentioned discretely presented and blended component units are included in the complete financial statements of each of the individual component units. These statements may be obtained at the respective entity's administrative office. The addresses are as follows:

Discretely Presented Component Units

San Antonio Water System

P.O. Box 2449

San Antonio, Texas 78298 Contact Person: Alex Hinojosa Telephone No. (210) 704-7410

San Antonio Development Agency

115 E. Travis, Suite 800 San Antonio, Texas 78205 Contact Person: Felix Lopez

Telephone No. (210) 225-6833 ext. 203

Greater Kelly Development Authority 143 Billy Mitchell Blvd., Ste 6

San Antonio, Texas 78226 Contact Person: Paul Roberson Telephone No. (210) 362-7800

San Antonio Local Development Company, Inc.

P.O. Box 830505

San Antonio, Texas 78283-0505 Contact Person: Ramiro Cavazos Telephone No. (210) 207-8040 City Public Service P. O. Box 1771

San Antonio, Texas 78296-1771

Contact Person: Patricia M. Major, CPA, CCM

Telephone No. (210) 353-2455

San Antonio Education Facilities Corporation

P.O. Box 830504

San Antonio, Texas 78283-0504 Contact Person: Ramiro Cavazos Telephone No. (210) 207-8040

San Antonio Housing Trust Foundation, Inc.

2515 Blanco Rd.

San Antonio, Texas 78212 Contact Person: John Kenny Telephone No. (210) 735-2772

Blended Component Units

San Antonio Health Facilities Development Corporation

P.O. Box 830504

San Antonio, Texas 78283-0504 Contact Person: Ramiro Cavazos Telephone No. (210) 207-8040

San Antonio Fire and Police Retiree Health Care Fund

300 Convent Street, Suite 2500 San Antonio, Texas 78205 Contact Person: Paul Villareal Telephone No. (210) 220-1339

San Antonio Texas Municipal Facilities Corporation

P.O. Box 839966

San Antonio, Texas 78283 Contact Person: Milo Nitschke Telephone No. (210) 207-8620 San Antonio Industrial Development Authority

P.O. Box 830504

San Antonio, Texas 78283-0504 Contact Person: Ramiro Cavazos Telephone No. (210) 207-8040

San Antonio Fire and Police Pension Fund

311 Roosevelt

San Antonio, Texas 78210-2700 Contact Person: Larry Reed Telephone No. (210) 534-3262

(amounts are expressed in thousands)

A. Reporting Entity (Continued)

It is management's belief that to exclude essential disclosures from the City's financial statements as they pertain to CPS and SAWS would be misleading. CPS and SAWS have been identified as significant discretely presented component units both as they relate to total component units and to the primary government. Therefore, relevant disclosures have been included in the City's financial statements.

Related Organizations

The City Council appoints the members to the Board of Directors for the San Antonio Housing Authority. However, the City's accountability for this entity does not extend beyond making appointments to the Board of Directors and the coordination and approval of strategic plans.

B. Fund Accounting

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and other debits, liabilities, fund equity and other credits, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the financial statements in this report into three broad fund categories, seven generic fund types, and two account groups as follows:

1. Governmental Funds

General Fund - The General Fund of the City accounts for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts and major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Projects Funds - Capital Projects Funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds and Trust Funds).

2. Proprietary Funds

Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis should be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

B. Fund Accounting (Continued)

2. Proprietary Funds (Continued)

Internal Service Funds - Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governmental units, on a cost-reimbursement basis. The City's self-insurance programs, data processing programs, and other internal service programs are accounted for in this fund type.

3. Fiduciary Funds

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include Pension Trust, Retiree Health Care Trust, Expendable Trust and Agency Funds. Pension Trust and Retiree Health Care Trust Funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

4. Account Groups

The General Fixed Assets Account Group and the General Long-Term Debt Account Group are self-balancing groups of accounts that are concerned only with the measurement of financial position. They are not involved with the measurement of results of operations.

General Fixed Assets Account Group - The General Fixed Assets Account Group is used to account for fixed assets used in governmental fund type operations. Public domain ("infrastructure") improvements, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are capitalized along with other general fixed assets. No depreciation is recorded for general fixed assets.

General Long-Term Debt Account Group - The General Long-Term Debt Account Group is used to account for long-term liabilities expected to be financed from governmental funds.

C. Basis of Accounting

Governmental Funds, Expendable Trust Funds and Agency Funds are accounted for on the modified accrual basis. Revenues are recognized in the accounting period in which they become available and measurable. Gross receipts and sales taxes are considered measurable when the underlying transaction has occurred and the resources are available. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Expenditures are recognized in the accounting period in which the fund liability is incurred, except for unmatured interest on general long-term debt.

C. Basis of Accounting (Continued)

Governmental Funds and Expendable Trust Funds are accounted for on a spending or "current financial resources" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "current financial resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "current financial resources" during the period.

Special reporting treatment is also applied to governmental fund inventories and prepaids to indicate that they do not represent "current financial resources", even though they are a component of net current assets. Such amounts are generally offset by fund balance reserve accounts. Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

Proprietary, Pension Trust, and Retiree Health Care Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred. These Funds are accounted for on a cost of services or "economic resources" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. The reported Proprietary Fund type equity (net assets) is segregated into contributed capital and retained earnings components. Proprietary Fund type operating statements present increases (revenues) and decreases (expenses) in net assets for (fiduciary funds) and retained earnings (all others).

The City, for its proprietary activities, applies all applicable GASB Statements as well as FASB Statements and Interpretations, APB Opinions, and ARBs issued on or before November 30, 1989 in accordance with the provisions of GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting". The City and its discretely presented proprietary component units, CPS and SAWS, have elected not to apply any FASB Statements and Interpretations issued after November 30, 1989.

D. Encumbrance Accounting

Encumbrances, which represent commitments for open purchase orders or unperformed contracts for goods or services, are reported as a reservation of fund balance in the General Fund, Special Revenue Funds, Capital Projects Funds, and Expendable Trust Funds. These outstanding encumbrances serve as authorization for expenditures in the subsequent year.

Encumbrances are reflected in the General Fund and Special Revenue Funds Combined Statement of Revenues, Expenditures, Encumbrances and Changes in Fund Balance--Budget and Actual to provide a more meaningful comparison with budget but are not considered expenditures in the financial statements.

E. GASB Implementations

The City will evaluate and implement in the appropriate fiscal years the following new accounting standards for those statements issued by the Governmental Accounting Standards Boards with effective dates beginning after October 1, 2001. There were several new GASB implementations that occurred for fiscal year 2001, as well as several that will occur in fiscal year 2002.

During fiscal year 2001, the City implemented GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions", and GASB Statement No. 36, "Recipient Reporting for Certain Shared Nonexchange Revenues, an amendment of GASB Statement No. 33".

GASB Statement No. 34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments", is effective for periods beginning after June 15, 2001 and will be implemented for fiscal year 2002. Statement No. 34 also provides a transition period for the retroactive reporting requirements associated with general infrastructure assets. Retroactive reporting of general infrastructure assets is required for periods beginning after June 15, 2005.

GASB Statement No. 37, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus", which amends certain information disclosed in Statement No. 34, is effective for periods beginning after June 15, 2001, and will be implemented simultaneously with Statement No. 34.

GASB Statement No. 38, "Certain Financial Statement Note Disclosures" establishes and modifies certain footnote disclosures. Statement No. 38 is effective for periods beginning after June 15, 2001, and will be implemented simultaneously with Statement No. 34.

The City has not fully determined the effects that the implementation of Statement No. 34, No. 37 and No. 38 will have on the City's financial statements or the financial statements of component units.

F. Budgets

The City Charter establishes requirements for the adoption of budgets and budgetary control. Under provisions of the Charter, expenditures of each City function and activity within individual funds cannot legally exceed the final budget approved by the City Council. Amendments to line items within a departmental budget may be initiated by Department Directors. During the year, several supplementary appropriations which were not considered material were made and all amendments complied with City Charter requirements.

The City prepares an annual budget for its General Fund, Special Revenue Funds (with the exception of the following Special Revenue Funds: HOME Program, Categorical Grant-In Aid, Housing and Urban Development 108 Loan Program, Community Development Program, and Community Services), and the Debt Service Fund. In addition, budgets are not adopted by the City for the San Antonio Industrial Development Authority or the San Antonio Health Facilities Development Corporation, which have been presented as blended component units based on GASB Statement No. 14.

Budgets for the following Special Revenue Funds: HOME Program, Categorical Grant-In Aid, Housing and Urban Development 108 Loan Program, Community Development Program, and the Community Services Fund as well as the Capital Projects Funds are adopted on a project basis rather than on an annual basis. Appropriations in these funds remain open and carryover to succeeding years until the related expenditures are made or until they are modified or canceled.

F. Budgets (Continued)

The annual budgetary data reported for the General Fund, Special Revenue Funds, and Debt Service Funds represent the original appropriation ordinance and amendments thereto as adopted by the City Council, adjusted for encumbrances outstanding at the beginning of the fiscal year. All annual appropriations lapse at fiscal year end.

The following provides a summary of the City's budgeting policy with respect to Special Revenue Funds based on actual fiscal year 2001 results:

Special Revenue Funds									
		Actual							
	Revenues	Expenditures	Other Sources						
Budgeted on an annual basis	\$120,222	\$123,410	\$13,569						
Less: Encumbrances		(3,492)	6,680						
Budgeted on a project basis	190,167	190,261	8,162						
Total Special Revenue Funds	\$310,389	\$310,179	\$28,411						

The budget is prepared using the modified accrual basis of accounting except for the recognition of encumbrances within the expenditure appropriations.

G. Cash, Cash Equivalents and Investments

The City's investment practices are governed by state statutes and by the City's Investment Policy. City cash is required to be deposited in FDIC-insured banks located within the State of Texas. A pooled cash and investment strategy is utilized which enables the City to have one central depository. Investments are pooled into two primary categories, operating funds and debt service funds. The balances in these funds are invested in an aggregate or pooled amount with principal and interest income distributed to each respective fund on a pro rata basis. In addition, the City may purchase certain investments with the available balance of a specific fund for the sole benefit of such fund. In its investment portfolio, the only derivative products utilized by the City are callable bonds. As of September 30, 2001, the City's investment portfolio did not contain any other derivative products nor is it leveraged in any way, except as noted in the Fire and Police Pension Fund. For a listing of authorized investments, see Note 3.

The City accounts for and reports investments in accordance with GASB Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools". Investments are stated at fair value for the Fire and Police Pension Trust Fund and the Fire and Police Retiree Health Care Fund in accordance with GASB Statement No. 25 "Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans." The City's policy with respect to money market investments which had a remaining maturity of one year or less at the time of purchase is to report those investments at amortized cost which approximates fair value. Amortization of premium or accretion of discount is recorded over the term of the investments.

For purposes of the statement of cash flows, the City, SAWS and CPS consider all highly liquid investments with an original maturity of approximately ninety days or less to be cash equivalents.

H. Property Taxes

The City recognizes revenues from property taxes in the period for which they were levied. Property taxes receivable include taxes due and amounts expected to be collected within sixty days after the period end, along with related interest and penalties. For additional disclosure related to property taxes, see Note 2.

I. Inventories

Inventories of materials and supplies consist principally of expendable items held for consumption and are stated at cost, based on first-in, first-out and lower of average cost or market methods. For governmental and proprietary fund types, the "consumption" method is used to account for inventories. Under the consumption method, inventory acquisitions are recorded in inventory accounts and charged as expenditures (governmental fund types) or expenses (proprietary fund types) when used.

J. In-Kind Contributions

In-Kind contributions, which include contributions provided by private organizations and local governments, are used to match the requirements of federal and state grants. These in-kind contributions are recorded as revenues and expenditures in the individual grants in accordance with the respective grant's legal requirements and are valued at estimated fair market value at the date of receipt.

K. Fixed Assets and Depreciation

1. City of San Antonio

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated. Depreciation on all exhaustible fixed assets of the City used by proprietary funds is charged as an expense with accumulated depreciation being reported on the balance sheet. Depreciation is provided over the estimated useful lives of the assets using the straight-line method. The estimated useful lives applied are as follows:

Buildings	25	_	40 years
Improvements other than buildings	10	_	40 years
Machinery and equipment	2	_	10 years

Interest costs incurred during the construction of Enterprise Fund fixed assets are capitalized in the cost of the assets being constructed based upon guidelines established by the Statement of Financial Accounting Standards No. 34, as amended by Financial Accounting Standards Statement No. 62.

2. City Public Service (CPS)

The CPS utility plant is stated at the cost of construction, including costs of contracted services, direct equipment material and labor, indirect costs, including general engineering, labor, equipment, and material overhead, and an allowance for funds used during construction (AFUDC). CPS computes AFUDC using rates which approximate the cost of borrowed funds, or the short-term investment rate for other funds used for construction. AFUDC is applied to projects estimated to cost in excess of \$250 and to require thirty days or more to complete. Proceeds from customers, litigation settlements, and insurance recoveries to partially fund construction expenditures are credited against utility plant costs.

CPS computes depreciation using the straight-line method over the estimated service lives of the various classes of depreciable property. Depreciation as a percentage of total utility plant was 3.35 % in 2001.

K. Fixed Assets and Depreciation (Continued)

2. City Public Service (CPS) (Continued)

CPS amortizes its share of nuclear fuel for the South Texas Project (STP) to fuel expense on a unit-of-production method. Under the Nuclear Waste Policy Act of 1982, the federal government assumed responsibility for the permanent disposal of spent nuclear fuel. CPS is charged a fee for disposal of spent nuclear fuel, which is based upon CPS' share of the STP generation that is available for sale to CPS customers. This charge is included in fuel expense monthly. For further discussion regarding the STP, see Note 10.

3. San Antonio Water Systems (SAWS)

The SAWS utility plant in service is recorded on the basis of cost. Assets acquired through capital leases are recorded on the cost basis and are included in utility plant in service. Assets acquired through contributions, such as those from land developers, are capitalized and recorded in the plant accounts at estimated fair value at date of donation. SAWS capitalizes certain interest costs on revenue bonds and commercial paper associated with newly constructed utility plant additions. Maintenance, repairs, and minor renewals are charged to operating expense, while major plant replacements are capitalized.

SAWS' utility plant is depreciated and property under capital lease is amortized on the straight-line method. This method is applied to all individual assets except distribution mains. Groups of mains are depreciated on the straight-line method using rates estimated to fully depreciate the costs of the asset group over their estimated average useful lives. The following estimated average useful lives are used in providing for depreciation of the SAWS utility plant:

Structures and improvements	50 years
Pumping and purification equipment	10 - 50 years
Distribution and transmission system	25 - 50 years
Collection system	50 years
Treatment facilities	25 years
Equipment and machinery	5 - 20 years
Furniture and fixtures	20 - 50 years
Computer equipment	10 years
Software	3 - 5 years

L. General Bonded Debt Service

The ad valorem tax rate is allocated each year between the General Fund and the Debt Service Fund. Amounts estimated to be required for debt service on general bonded debt are provided by allocated property taxes, interest earned within the Debt Service Fund, and transfers from other funds.

M. Compensated Absences

Annual leave pay is accrued as earned for City non-uniformed employees and uniformed fire and police employees. In addition, the City's uniformed fire and police employees accrue sick leave pay, holiday pay and bonus pay.

The City's uniformed police employees also accrue compensatory time pay. The current portion of the liability resulting from the accrual of these compensated absences related to governmental fund types is recorded in the respective governmental fund while the long-term portion is accounted for in the General Long-Term Debt Account Group. The current and long-term portions of the liability related to proprietary fund types are accounted for in the respective proprietary fund.

N. Insurance

Activity for the City's self-insurance programs is recorded in the Self-Insurance Fund Group. Assets and obligations related to property and casualty liability, employee health benefits, workers' compensation, unemployment compensation, extended sick leave, and employee wellness are included in the Self-Insurance Funds.

The City is insured for property and casualty liability. As of the fiscal year end, Travelers Insurance insured the City's property, while the North River Insurance Company of New Jersey provided excess liability coverage. Related liabilities are accrued based on the City's estimates of the aggregate liability for claims made, and claims incurred but not reported prior to the end of the fiscal year.

The City also provides employee health, workers' compensation, and unemployment benefits under its self-insured programs. The City is a member of the Texas Municipal League Workers' Compensation Joint Insurance Fund, and uses this fund as a mechanism for administering workers' compensation claims for employees that occurred prior to September 30, 1986. Workers' compensation claims that occurred after October 1, 1986 are administered by third party administrators. In addition, the City has excess workers' compensation coverage through the North River Insurance Company at September 30, 2001. The City records all worker's compensation loss contingencies, including claims incurred but not reported.

Employee health benefit liabilities are determined and accrued based upon the City's estimates of aggregate liabilities for unpaid benefits. Regarding unemployment compensation, the City is subject to the State of Texas Employment Commission Act. Under this act, the City's method for providing unemployment compensation is to reimburse the State for claims paid by the State.

All insurance carriers providing coverage for the City are required to possess an A.M. Best Company rating of A- or better; where A- denotes "Excellent". A.M. Best is an industry recognized rating service for Insurance Companies. For a more detailed explanation of the City's self-insurance programs, see Note 13.

O. Amortization of Federally Contributed Capital

Contributed capital, related to fixed assets acquired by federal or state grants, is being amortized over periods equal to the lives of assets purchased from such contributions of capital.

P. Fund Equity

Reservations of equity represent amounts that are not appropriable or legally segregated for a specific purpose. Designations of equity represent tentative plans identified by management that are subject to change. Designations are utilized in the City's governmental funds for amounts which have been designated for subsequent year's expenditures and amounts allocated to making future improvements and replacements. The proprietary fund's contributed capital represents equity acquired through grants and capital contributions from customers and other funds.

Q. Revenue Recognition

Governmental-type funds record revenues on the modified accrual basis of accounting. That is, revenues are recorded when they are considered susceptible to accrual, meaning that the revenues are both measurable and available to finance current operations. Revenues from property taxes, sales taxes, municipal court fines and fees, licenses, interest revenue and charges for services are considered susceptible to accrual. Proprietary-type funds record revenues when earned.

CPS revenues are recognized as they are billed on a cycle basis. CPS rate schedules include fuel and gas cost adjustment clauses that permit recovery of fuel and gas costs in the month incurred. CPS reports fuel and distribution gas costs on the same basis as it recognizes revenue. SAWS revenues are recognized when earned under the accrual basis and flow of economic resources measurement focus.

(amounts are expressed in thousands)

R. Nuclear Decommissioning

In July 1990, CPS together with the other owners of the STP filed with the Nuclear Regulatory Commission (NRC) a certificate of financial assurance for the decommissioning of the nuclear plant. The certificate assures that CPS will meet the minimum decommissioning funding requirements mandated by the NRC. The STP owners agreed in the financial assurance plan that their estimate of decommissioning costs would be reviewed and updated periodically. In 1994, a review of decommissioning costs was conducted, which showed CPS' share of decommissioning costs at approximately \$270,000 in 1994 dollars, which also exceeded NRC minimum requirements. In 1999, the owners conducted an additional review of decommissioning, and results showed that CPS' share of decommissioning costs are now approximately \$311,000 in 1998 dollars.

Beginning in 1991, CPS started accumulating the decommissioning funds in an external trust, in accordance with the NRC's regulations. The Decommissioning Trust assets and related liabilities are included in CPS' financial statements as a component unit. At January 31, 2001, CPS had accumulated approximately \$119,800 of decommissioning funds in the external trust. Based on the annual calculation of financial assurance required by the NRC, CPS' trust balance exceeded the calculated financial assurance amount of \$61,000 at December 31, 2000. Based upon the 1994 decommissioning study, the annual levelized funding into the trust of \$9,400 for 2001 was expensed by CPS. As of January 2001, CPS increased its annualized funding amount to \$15,900.

S. Total Columns on Combined Statements

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

T. Other Budget Disclosures

Excesses of expenditures, transfers and encumbrances over appropriations occurred as follows:

Excesses of Expenditures, Transfers and Encumbrances Over Appropriations								
Fund/Expenditures	nd/Expenditures Appropriations		Expenditures, Transfers and Encumbrances		Excess Expenditures, Transfers and Encumbrane over Appropriations			
Special Revenue Funds: Emergency Medical Service Fund	\$	35,336	\$	35,567	\$	231		
Debt Service Fund	\$	94,920	\$	95,333	\$	413		

The excess expenditures and transfers over appropriations were fully offset by excess actual revenues or fund balances. No deficit fund balances resulted from these excesses.

U. Reclassifications

Certain prior year amounts have been reclassified to conform to current year presentation.

V. Restatement of Prior Year Balances

For fiscal year 2001, the City implemented GASB Statement No. 33 "Accounting and Financial Reporting for Non Exchange Transactions," as amended by GASB Statement No. 36 "Recipient Reporting for Certain Shared Nonexchange Revenues," which resulted in the restatement of certain prior year balances for the City's General Fund. With regard to fiscal year 2000, the following balances were restated: beginning fund balance was increased by \$11,499; sales tax revenue was increased by \$1,314; sales tax collection expense was increased by \$256; and accrued revenue was increased by \$12,557. In addition, the fiscal year 2001 beginning fund balance was increased by \$12,557.

The General Long-Term Debt Account Group fiscal year 2000 balances were also restated. The restatement of \$7,049 to the amount to be provided for General Long-Term Debt and the Convention Center Bonds Payable lines reflect the accretion of interest over the life of the City's capital appreciation bonds.

The City, in preparation of implementing GASB Statement No. 34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments" in fiscal year 2002, created a new special revenue fund, the Community Services Special Revenue Fund, to account for various funds previously classified as Expendable Trust Funds. Funds previously presented as Memorial and Gifts within the Expendable Trust Fund have been properly reclassified into the Community Services Fund, with the exception of the Carver Cultural Center Endowment Fund, which remains classified as an Expendable Trust Fund. The creation of the Community Services Fund will allow for a smoother transition into GASB Statement No. 34 requirements as it relates to fund classifications. This resulted in an increase to the beginning Special Revenue Fund balance in the amount of \$2,425 and a corresponding decrease in the Expendable Trust Fund.

During the year, management of the San Antonio Development Agency, Greater Kelly Development Authority and San Antonio Local Development Corporation, discretely presented component units, discovered certain errors and adjustments in their financial statements as of September 30, 2000. For fiscal year 2001, Governmental and Proprietary fund balances have been increased by \$834 and \$4, respectively.

2. PROPERTY TAXES

Property taxes are levied and due upon receipt on October 1, attached as an enforceable lien on property as of January 1, and becomes delinquent the following February 1. Property tax revenues are recognized when they become available which means when due, or past due and receivable within the current period or expected to be collected soon enough thereafter (within 60 days) to be used to pay liabilities of the current period. The amount of delinquent taxes collected in October and November, 2001 was not material to these financial statements and, therefore, have not been recognized as revenue. Property tax receivables, including related interest and penalty receivable, net of allowances for uncollectible amounts, represent amounts the City believes will ultimately be collected. Property tax receivables, net of allowances for uncollectible amounts, are offset by deferred revenues. The City is permitted by the Municipal Finance Law of the State of Texas to levy taxes up to \$2.50 per \$100 of taxable valuation. The tax rate approved by City ordinance for the year ended September 30, 2001 was \$0.57979 per \$100 taxable valuation, which means that the City has a tax margin of \$1.92021 per \$100 taxable valuation and could raise an additional \$691,915 per year based on the net taxable valuation of \$36,033,321 before the limit is reached.

3. CASH AND CASH EQUIVALENTS AND INVESTMENTS

City monies are deposited in demand accounts at the City's approved depository. The City utilizes a pooled cash and investment strategy with each fund's cash balance and pro rata share of highly liquid investments, including U.S. Treasury securities, U.S. Government Agency securities, and Repurchase Agreements with original maturities of ninety days or less, summarized by fund type and included in the combined balance sheet as Cash and Cash Equivalents. Overdrafts which result from a fund overdrawing its share of pooled cash are reported as inter-fund payables by the overdrawn fund and as inter-fund receivables of the General Fund.

Collateral is required for demand deposits and certificates of deposit at 100% of all deposits not covered by federal deposit insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities, school districts, and district corporations. Collateral pledged for demand deposits and certificates of deposit is required to be held in the City's name by the trust or safekeeping department of a bank other than the pledging bank.

Written custodial agreements are required which provide, among other things, that the collateral securities are held separate from the assets of the custodial banks. The City periodically determines that the collateral has a market value adequate to cover the deposits and that the collateral has been segregated either physically or by book entry. At fiscal year-end, cash deposits for the City were entirely collateralized by the City's depository.

The City entered into Repurchase Agreements in connection with the investment of certain bond proceeds. Although these Repurchase Agreements are considered securities for purposes of credit risk classification, due to their 100% overnight liquidity, they are included with Cash and Cash Equivalents in the combined balance sheet.

The investment policy of the City is governed by state statute and by its own written investment policy. Authorized investments include: demand accounts, certificates of deposit, obligations of the U.S. Treasury and U.S. Government Agencies, commercial paper, and repurchase agreements. The City maintains in its investment portfolio U.S. Treasury securities and U.S. Government Agency securities with original maturities of more than ninety days. Each fund's pro rata share of these longer term investments is combined with similar non-pooled securities (i.e., securities purchased and held for specific funds), including U.S. Treasury securities, and U.S. Government Agency securities, and are reported as investments in the combined balance sheet, as of September 30, 2001.

The City accounts for and reports investments in accordance with GASB Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools". The City's policy with respect to money market investments which have a remaining maturity of one year or less at the time of purchase is to report these investments at amortized cost. Amortized cost approximates fair value for these investments. The change in fair value for investments of the City with a remaining maturity of greater than one year at the time of purchase was \$537 as of fiscal year end. The City does not participate in external investment pools.

Investments of the Fire and Police Pension Fund, a blended component unit, are administered by the Fire and Police Pension Fund Board of Trustees. Investments of the Fund are reported at fair value and include: corporate bonds, preferred stock, U.S. Treasury securities, U.S. Government Agency securities, notes, mortgages and contracts, and real estate. Equity and fixed income securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Notes, mortgages, and contracts are valued on the basis of future principal and interest payments discounted at prevailing interest rates. The fair value of real estate investments is based on independent appraisals and on the equity position of real estate partnerships in which the Pension Fund has invested. Gains and losses on sales and exchange of securities are recognized on the trade date. Investments that do not have an established market value are reported at estimated fair value. No investments in any one organization (other than those issued by the U.S. Government) represent five percent or more of plan net assets.

The Pension Fund has entered into an agreement with its custodian bank to lend the Pension Fund's securities to one or more borrowers for a fee. It is the policy of the Pension Fund and the custodian bank to require that collateral equal to 102% and 105% for domestic and international securities, respectively, of the loaned securities be maintained by the custodian bank. Collateral may be in the form of cash, U.S. government securities and irrevocable letters of credit. Until such time as the loan is terminated, the borrower retains all incidents of ownership with respect to the collateral. In the event that the borrower fails to repay the borrowed securities when due and the value of the collateral is insufficient to replace the borrowed securities, the Pension Fund may suffer a loss. Management of the Pension Fund considers the possibility of such a loss to be remote.

As of September 30, 2001, the Pension Fund had lending arrangements outstanding with a total market value of \$84,562 which were fully collateralized with cash and securities. Related to these loaned securities, cash collateral of \$86,510 is recorded in the accompanying statements. Net income for the year ended September 30, 2001 under the securities lending arrangement was \$434.

The Pension Fund has only limited involvement with derivative and other structured financial instruments and does not use them for trading purposes. The Pension Fund's investment philosophy in bond portfolios has centered on using derivatives and other structured financial instruments only when comparable cash alternatives are not available. Specifically, the Pension Fund has used the following basic guidelines when entering into such transactions: (1) small allocations, (2) no use of leverage, (3) price floors, (4) short maturities to mitigate potential problems with liquidity and (5) attention to credit risk of the issuer. With less than 1% of total market value invested in derivatives and other structured financial instruments, the Pension Fund has been cautious concerning its aggregate exposure. The fair value of structured financial instruments held for the Pension Fund during fiscal year ended September 30, 2001 was approximately \$94,346.

The Pension Fund periodically participates in options and futures in order to hedge the value of a portion of its investments. Financial options and futures are agreements that give one party the right, but not the obligation, to buy or sell a specific amount of an asset for a specified price on or before a specified expiration date. Unrealized appreciation on these options and futures of approximately \$51,224 is included in net appreciation (depreciation) in fair value of investments at September 30, 2001.

The Fire and Police Retiree Health Care Fund Board of Trustees administer investments of the Fire and Police Retiree Health Care Fund, a blended component unit. Investments are reported at fair value and short-term investments are reported at amortized cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Investments that do not have an established market value are reported at estimated fair value. All investment income, including changes in fair value of investments, is reported as additions in the statement of changes in postemployment healthcare plan net assets. No investments in any one organization (other than those issued by the U.S. Government) represent five percent or more of plan net assets.

The investment policies of SAWS and CPS, the City's significant discretely presented component units, are governed by state statute, local ordinance, and their own respective written investment policies. Authorized investments include: demand accounts, certificates of deposit, obligations of the U.S. Treasury and U.S. Government Agencies, commercial paper, and repurchase agreements. In accordance with the provisions of GASB Statement No. 31 the investments of SAWS and CPS are stated at amortized cost, which approximates fair value as of the fiscal year end of each entity. The difference between amortized cost and fair value was deemed immaterial.

SAWS is permitted by City Ordinance No. 75686 to invest in time deposits or certificates of deposit secured in the manner required by law for public funds, or be invested in direct obligations of, including obligations for which the principal and interest are unconditionally guaranteed by, the United States of America, in obligations of any agencies or instrumentalities of the United States of America or as otherwise permitted by state law. SAWS general depository agreement does not require SAWS to maintain an average monthly balance.

CPS cash deposits at January 31, 2001 were entirely insured or collateralized by banks for the account of CPS. For deposits that were collateralized, the securities were U.S. Government or Government Agency or U.S. Government guaranteed obligations held in book entry form by the Federal Reserve Bank in CPS' name. CPS' cash book values were approximately \$6,730 at January 31, 2001, and CPS' bank balances were \$24,113 at year end.

CPS reports the STP Decommissioning Trust Investments at fair value since they mature more than one year from date of purchase. CPS recorded an adjustment in 2001 to report all investments in other fund portfolios with original maturities of greater than one year from their purchase date at fair value. Fair value is determined by using generally accepted financial reporting services and publications and approved dealers and brokers as necessary. The current year increase in fair value of \$1,340 has been included in nonoperating income for 2001. All other investments are stated at amortized cost, which approximates fair value. These investments will mature within one year from their purchase date. The specific identification method is used to determine cost in computing gain or loss on sales of securities. Amortization of premium and accretion of discount are recorded over the terms of the investments that mature within one year.

At January 31, 2001, CPS' investments (excluding the Decommissioning Trust) were all in U.S. Government or Government Agency obligations and were held in book entry form by the Federal Reserve Bank in the name of the safekeeping depository for the account of CPS. The scope of allowable CPS investments as defined by CPS Board Resolution and Policy, Bond Ordinances, Tax-Exempt Commercial Paper Ordinance and State Law, includes U.S. Government or Government Agency or U.S. Government guaranteed obligations, collateralized mortgage obligations issued by the U.S., fully secured certificates of deposit issued by a state, national bank, or savings bank domiciled in the State of Texas, direct repurchase agreements, reverse repurchase agreements, defined bankers acceptances and commercial paper, no-load money market mutual funds, and other types of specific secured or guaranteed investments. However, CPS' current investment strategy limits investments primarily to direct obligations of the U.S. Government or its agencies and money market mutual funds. The carrying value of investments were \$830,787 with a total fair value of \$838,122 at January 31, 2001.

At January 31, 2001, CPS' investments in the Decommissioning Trust were held by an independent trustee. Trust investments are generally limited to U.S. Government or Government Agency or U.S. Government guaranteed obligations by CPS Board Resolution and Policy, Trust Agreement, and State Law. Investment securities were carried at fair values of \$118,496 for 2001. These funds included U.S. Treasury Strips, purchased with the intent of holding until maturity, with a fair value of \$41,013 for 2001. They are subject to market risk and their market value will vary as interest rates fluctuate. This could affect the value at which these securities are recorded.

Combined cash and cash equivalents and investments are presented below as of year end for the City, and its significant discretely presented Component Units, SAWS and CPS. The information is provided to give an indication of the proportionate amount of cash and investments held by each respective entity.

	City	SAWS ¹	CPS ²
Cash and Cash Equivalents	\$ 350,082	\$ 35,233	\$ 62,183
Security Lending Collateral - Cash and Cash Equivalents	86,510		
Investments	1,848,314	148,637	949,283
Less: Investments with Original Maturities of Less Than Ninety Days Included in Cash			
Equivalents	(281,757)	(14,594)	(55,364)
Total	\$2,003,149	\$ 169,276	\$ 956,102

City		SAWS ¹			CPS ²
\$	319,924	\$		\$	20,902
	86,510				
	1,522,236		21,507		183,273
	30,158		35,233		41,281
	44,321		112,536		710,646
\$	2,003,149	\$	169,276	\$	956,102
		\$ 319,924 86,510 1,522,236 30,158	\$ 319,924 \$ 86,510 1,522,236 30,158 44,321	\$ 319,924 \$ 86,510 1,522,236 21,507 30,158 35,233 44,321 112,536	\$ 319,924 \$ \$ 86,510 1,522,236 21,507 30,158 35,233 44,321 112,536

The composition of Cash and Cash Equivalents included in the financial statements for the City and its significant discretely presented Component Units as of the respective year ends is presented below.

	 City	S	AWS1	CPS ²	
Deposits with Financial Institutions	\$ (5,111)	\$	20,613	\$	6,730
Investments with Original Maturities of Less					
than Ninety Days	281,757		14,594		55,364
Cash with Pension/Retiree Healthcare Fiscal					
Agents	73,150				
Cash with Fiscal Agents	57				
Cash with Bond Paying Agents	9				
Cash with Other Financial Agents	33				
Petty Cash Funds	187		26		89
Total Cash and Cash Equivalents	\$ 350,082	\$	35,233	\$	62,183
¹ For the period ended May 31, 2001					
² For the period ended January 31, 2001					

Cash with fiscal agents of the Fire and Police Pension Fund and the Fire and Police Retiree Healthcare Fund of the City have been approved by the Funds' Board of Directors and are invested as authorized by Texas State Statutes. Cash with bond paying agents are held to cover matured bonds and coupons which have been offset by a corresponding liability in the City's financial statements.

Deposits with financial institutions are classified into three categories of credit risk based upon the following:

Category	Description					
1	Deposits insured by the FDIC or collateralized with securities held by the City or the City's agent in the City's name.					
2	Deposits collateralized by securities held by the pledging bank's agent in the City's name.					
3	Deposits uncollateralized which include deposits collateralized by securities held by the pledging financial institution or by its trust department or agent but not in the City's name.					

Accordingly, deposits of the City, SAWS and CPS are categorized by credit risk as follows:

						Categ	ory		
Units	Carrying	Amount	Bank	Balance	 1	2		3	
City Deposits With Financial Institutions	\$	(5,111)	\$	17,120	\$ 17,120	\$	0	\$	0
Deposits With Agents		73,249		73,249	73,207		42		
SAWS Deposits		20,613		23,618	23,618				
CPS Deposits With Financial Institutions		6,730		24,113	24,113				

Cash with fiscal agents of the Fire and Police Pension Fund and the Fire and Police Retiree Health Care Fund of the City of San Antonio are classified as Category 1 and cash with Bond Paying Agents is classified as Category 2. The Fire and Police Pension Fund also had securities lending collateral - cash and cash equivalents in the amount of \$86,510 which is not categorized for credit risk as it had been invested in a securities lending collateral investment pool.

Investments are classified into three categories of credit risk based upon the following:

Category	<u>Description</u>
1	Includes investments that are insured or registered, or for which the securities are held by the City or its agent in the City's name.
2	Includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the City's name.
3	Includes uninsured and unregistered investments for which the securities are held by the counterparty or by its trust department or agent but not in the City's name.

Accordingly, the investments of the City, SAWS, and CPS are categorized below to give an indication of the level of risk assumed:

			Cate	egory		Carrying	Fair
		1		2	3	 Amount	Value
City:							
Corporate Bonds	\$	139,818	\$		\$	\$ 139,818	\$ 139,818
Preferred Stock		203				203	203
Common Stock		668,703				668,703	668,703
U.S. Treasury & Government							
Agency Securities		558,699				558,699	561,537
Repurchase Agreements				17,252		17,252	17,252
Total Categorized Investments		1,367,423		17,252		 1,384,675	1,501,933
Investments not Categorized:							
Money Market Mutual Fund						164,444	164,444
Notes, Mortgages, Contracts						128,623	128,623
Real Estate Investments						56,152	56,152
Venture Capital Partnerships and							
Other Alternative Investments						114,420	114,420
Total City	\$	1,367,423	\$	17,252	\$	\$ 1,848,314	\$ 1,851,152
SAWS:	-						
First Union Bank Held in Escrow	\$		\$	24,443	\$	\$ 24,443	\$ 24,443
U.S. Treasury & Government							
Agency Securities		124,194				124,194	124,192
Total SAWS	\$	124,194	\$	24,443	\$	\$ 148,637	\$ 148,635
CPS:							
U.S. Treasury & Government							
Agency Securities	\$	949,283				\$ 949,283	\$ 956,618
Total CPS	\$	949,283	\$		\$	 949,283	\$ 956,618

4. PROPERTY, PLANT AND EQUIPMENT

The following is a summary of changes in the General Fixed Assets Account Group:

Summary of Cha	nges in	General Fi	xed A	Assets Accou	unt G	roup		
	_	Balance t. 1, 2000	A	dditions		eletions/ ransfers	-	Balance t. 30, 2001
Land and Land Improvements	\$	337,436	\$	29,072	\$		\$	366,508
Buildings	•	450,211		195				450,406
Streets and Bridges		483,302		20,156				503,458
Storm Drainage and Flood Prevention		353,062		7,355				360,417
General City Equipment		144,040		19,834		1,963		161,911
Construction-in-Progress		440,329		96,764		31,478		505,615
Total General Fixed Assets	-\$	2,208,380	\$	173,376	\$	33,441	\$	2,348,315

Construction-in-progress related to the General Fixed Assets Account Group is comprised of the following:

	I	Project	kpended Sept. 30,			Required Future
	Aut	horization	 2001	Co	mmitted	Financing
Buildings	\$	34,517	\$ 29,286	\$	5,231	None
Streets and Bridges		180,804	119,710		61,094	None
Storm Drainage and Flood Prevention		143,488	109,138		34,350	None
mprovements Other Than Buildings		271,430	247,481		23,949	None
Total	\$	630,239	\$ 505,615	\$	124,624	None

(amounts are expressed in thousands)

4. PROPERTY, PLANT AND EQUIPMENT (Continued)

A summary of Proprietary Fund Type and Fiduciary Fund Type property, plant and equipment at September 30, 2001 (except as noted) follows:

- CITY OF SAN ANTONIO, TEXAS

				Proprietary	ry an	d Fiduc	iary F	und Ty	ne Pr	operty,	Plant	and Fiduciary Fund Type Property, Plant and Equipment	ipment				
	₹ S	Airport	P.	Parking Facilities	Golf Sy:	Golf Course System	Solid Was System	Solid Waste System	Tc Prii Govei Entei	Total Primary Government Enterprise Funds	Inte	Internal Service	Fiduciary Fund	- 6 1	Total Primary Government	Gas and Electric System (CPS) ¹	San Antonio Water System (SAWS) ²
Computer Equipment Land Buildings	∽	663 2,970 112,133	⇔	8,125 18,985	. 69	37 2,579 4,016	∽	162 893 46	↔	981 14,567 135,180	∽	5,717	\$ 76	\$ 9L	6,774 14,567 135,849	O 69	\$ 0
Than Buildings Gas and Electric System		145,824		1,639		5,522		3,025		156,010		194			156,204	5 848 761	
Water System Machinery and Equipment Construction-In-Progress		9,011 67,504		691 8,557		2,755		3,480 410		15,937 76,471		92,257	9	99	108,260 76,471	142,090	1,777,147 98,158 319,251
Nuclear Fuel, at Amortized Cost Total		338,105		38,116		14,909		8,016		399,146		98,346	633	3	498.125	12,599 34,420 6.037,370	2 239 474
Less: Accumulated Depreciation		111,827		8,128		5,082		3,123		128,160		56,264	254	4	184,678	1,948,230	616,135
Net Property, Plant and Equipment	~	\$ 226,278	S	29,988	جه	9,827	ح	4,893	ح	270,986	s l	42,082	\$ 379	<u>&</u>	313,447	\$ 4,089,140	\$ 1,623,339

The City, SAWS and CPS capitalize interest incurred on construction projects, in accordance with Statement of Accounting Standards No. 62 issued by the Financial Accounting Standards Board. SAWS and CPS capitalized construction period interest in the amount of \$6,859 and \$12,593, respectively, and the City of San Antonio capitalized no interest for construction.

¹ For the period ended January 31, 2001

² For the period ended May 31, 2001

5. DUE (TO) FROM OTHER FUNDS

The following is a summary of interfund receivables and payables for the City as of September 30, 2001.

Summary Table of Interfund Receivab	· ·	
at September 30, 2001	Due From	Due To
	Other Funds	Other Funds
General Fund	\$ 24,539	\$ 453
Special Revenue Funds:		
Convention Center Expansion		19
Alamodome		130
Special Revenue Reserve		3
Street Maintenance and Improvements	765	
Public Health Support Revenue Fund		22
Nelson Wolff	130	47
International Center		12
Stormwater Operations	255	
Community Services	587	1253
Home Program		270
Categorical Grants-In-Aid Fund	313	22,095
Community Development Program Fund		130
Total Special Revenue Funds	2,050	23,981
Debt Service Funds	228	68
Capital Projects Funds:		
Improvement Projects		410
Convention Center Expansion	19	
Total Capital Projects Funds		410
Enterprise Funds:		
Airport System Fund	926	1,109
Parking Facilities	3	1,103
Golf Course System	J	365
Solid Waste		210
Total Enterprise Funds	929	1,684
Internal Service Funds:		
Other Internal Services	443	1,149
Information Services	119	1,1 15
Self Insurance	9	
Total Internal Service Funds	571	1,149
Fiduciary Agency Funds: Tax Clearance Account		228
911 District Fund		67
Special Events Security Trust Fund		296
Total Agency Funds		591
	\$ 28,336	
Total	\$ 28,336	\$ 28,336

6. LONG-TERM DEBT

A. Primary Government (City)

1. General Long-Term Debt

The City maintains a proactive debt management policy. The City's debt management plan employs a comprehensive analysis of the City's financial resources and capital improvement costs. Incorporated into the plan are long-term cash flow projections for the City's infrastructure needs, annexation plans, growth in assessed valuations and the revenue generating capacity of certain enterprise and self-supporting operations. The objective of the planning process is to minimize the cost of funds, minimize the impact on taxes and/or rate structures and maximize the benefits of capital improvements. Consistent with overall debt management is maintaining strong credit-worthiness. Routine, comprehensive financial analysis and strict adherence to conservative financial management has allowed the City to meet its financing needs while at the same time maintaining its Aa2/AA+/AA+ bond rating by Moody's Investors Service, Standard & Poor's Public Finance Ratings Services and Fitch, Inc., respectively as of September 30, 2001.

The City's on-going capital improvement financing for infrastructure and "quality of life" purposes resulted in the issuance of additional indebtedness during fiscal year 2001. In November 2000, the City issued the following: \$15,615 General Improvement Bonds, Series 2000A; \$8,810 Combination Tax and Revenue Certificates of Obligation, Series 2000A; \$1,755 Taxable Combination Tax and Revenue Certificates of Obligation, Series 2000B; and \$6,415 Combination Tax and Revenue Certificates of Obligation, Series 2000C. Additionally, in November 2000, the City authorized the implementation of a \$35,000 Sales Tax Commercial Paper Program, Series A. As of September 30, 2001 the City has issued \$32,700 of the Sales Tax Revenue and Commercial Paper Notes. The bonds are secured by a pledge of ad valorem taxes while the certificates are secured by a pledge of ad valorem taxes and revenues from certain revenue generating operations. Commercial Paper Notes are supported by an irrevocable direct pay letter of credit dated December 5, 2000 to be issued by Landesbank Hessen-Thuringen Girozentrale, acting through its New York Branch ("Helaba" or the "Bank"); as authorized by the Note Ordinance.

The General Improvement Bonds, Series 2000A will be utilized to fund capital improvement projects to include street improvements, drainage, flood control, park improvements, library improvements, and public safety improvements. The Series 2000A Bonds are retired serially in the years 2003 through 2021 and bear interest rates ranging from 5.250% to 5.375%.

Proceeds of the Combination Tax and Revenue Certificates of Obligation, Series 2000A will be utilized to fund capital improvements to include public safety, including renovations to existing fire stations and construction of new fire stations; street, sidewalk, and drainage improvements; acquisition of land and rights-of-way for public purposes, and costs related to the implementation of a new financial management system. The certificates are retired serially in the years 2003 through 2021 and bear interest rates ranging from 5.250% to 5.375%.

The Taxable Combination Tax and Revenue Certificates of Obligation, Series 2000B will be utilized to fund capital improvement projects to construct, acquire, equip, renovate, and repair public works to include improvements to municipally-owned facilities including the Alameda Theatre. The Series 2000B certificates are retired serially in the years 2003 through 2021 and bear interest rates ranging from 7.450% to 7.550%.

Proceeds of the Combination Tax and Revenue Certificates of Obligation, Series 2000C will be utilized to fund capital improvements to redevelop areas along Houston and Presa streets located in the center of the downtown business district. The certificates are retired serially in the years 2004 through 2020 and bear interest rates ranging from 5.000% to 5.500%.

Sales Tax Commercial Paper Notes, Series A have been issued to provide for the planning, acquisition, establishment, development, construction, and renovation of the Parks Development and Expansion Venue Project. (See Note 7 Commercial Paper Program).

A. Primary Government (City) (Continued)

1. General Long-Term Debt (Continued)

On November 30, 2000, a revolving line of credit not to exceed \$1,500, was established with the American Communities Fund (ACF) of the Fannie Mae Corporation, in order for the City to acquire and own properties and move homes that can be renovated for the purpose of selling the newly renovated homes at affordable prices. As of September 30, 2001 the line of credit had not been utilized.

Prior Years Defeased Debt

In prior years, the City advance refunded, prior to maturity, certain General Obligation Bonds, Revenue Bonds and Certificates of Obligation. The refunding bonds were utilized to purchase securities which are direct obligations of the United States of America (the Purchased Securities). The Purchased Securities plus cash were deposited into irrevocable escrow funds in amounts scheduled to mature in principal amounts that, when added to interest earned on the Purchased Securities plus remaining balances in the escrow fund, are fully sufficient to make timely payment on the principal, premium if any, and interest scheduled to come due on the refunded obligations. The refunded obligations represent a legal defeasance and are no longer a liability of the City, therefore, they are not included in the City's financial statements. On September 30, 2001, \$69,394 of previously defeased bonds were outstanding.

A. Primary Government (City) (Continued)

1. General Long-Term Debt (Continued)

The following table is a summary of changes for the year ended September 30, 2001 for debt reported in the General Long-Term Debt Account Group.

		··-	Final	al Long-Ter		alance		dditions	Г	Deletions		
			Principal	Interest		standing		During		During	Ba	lance Outstanding
Issue	Ori	ginal Amount	Payment ¹	Rates (%) ¹		per 1, 2000		Year		Year		ptember 30, 2001
		giliai Amount	rayment	Rates (70)		JCI 1, 2000		1001				ptemoer 5 0, 2001
General Obligation Bond	<u>s</u> \$	132,978	2006	7.250-7.400	\$	4,008	\$		\$		\$	4.008
988 Refdg.	Þ	60,645	2000	8.625	Φ	1,575	Ф		Ψ	1.575	Ψ	0
991				5.200-5.750		272,955				15,875		257,080
992 Refdg.		380,540	2013							5,265		77.040
993 Refdg.		92,165	2014	4.000-8.000		82,305				1,100		3,850
994		30,450	2004	5.800-6.000		4,950				1,100		28,475
996		35,330	2015	5.100-5.250		29,775						•
996A Refdg.		82,235	2016	4.375-6.000		76,895				1,330		75,565
996B Refdg.		6,030	2008	6.350-6.700		4,920				485		4,435
998 Refdg.		30,855	2018	4.500-5.000		30,145				750		29,395
998A Refdg		53,950	2008	5.500-6.000		51,175				6,915		44,260
998A Refdg.		47,740	2019	4.000-5.250		47,650				825		46,825
999		12,000	2020	5.375-6.000		12,000						12,000
2000		27,565	2020	4.500-5.000		27,565						27,565
2000A		15,615	2021	5.250-5.375				15,615				15,615
Subtotal	\$	1,008,098			\$	645,918	\$	15,615	\$	35,420	\$	626,113
Γax –Exempt Commerci	al Pape	er										
Series 2000	\$	15,000	2020	5.000	\$	15,000	\$		\$		\$	15,000
Series 2001		32,700	2004	4.000				32,700				32,700
Subtotal	\$	47,700			\$	15,000	\$	32,700	\$		\$	47,700
Tax –Exempt Certificate	s of Ob	. ,										
Series 1986A	\$	22,600	2001	6.700	\$	1,410	\$		\$	1,410	\$	0
Series 1988	-	4,400	2002	7.300		525				250		275
Series 1991		10,075	2001	6.250		750				750		0
Series 1992		17,655	2013	5.200-5.750		9,080				1,460		7,620
Series 1994		9,900	2004	5.750-6.000		1,635				375		1,260
Series 1996		8,415	2015	5.200-5.400		7,115				310		6,805
Series 1996A		12,515	2016	4.375-5.375		10,820				465		10,355
Series 1998		4,315	2018	4.625-5.000		4,030				300		3,730
		36,535	2019	4.000-5.250		35,085				1,500		33,585
Series 1998A Series 1999		4,230	2019	5.750-6.000		4,230				1,500		4,230
			2020	4.500-5.000		8,490						8,490
Series 2000		8,490	2020	5.250-5.375		0,490		8.810				8,810
Series 2000A		8,810						6,415				6,415
Series 2000C		6,415	2020	5.000-5.500	<u> </u>	02.170	_	15,225	\$	6,820	\$	91,575
Subtotal	\$	154,355			\$	83,170	\$	15,225	Э	0,820	Þ	91,373
Taxable Certificates of C		_	2000	0.400.0.500	et.	4.200	ď		\$	375	\$	3,925
Series 1988	\$	6,700	2008	9,400-9,500	\$	4,300	\$		Þ	200	Þ	5,923 5,100
Series 1996		6,160	2015	6.550-7.125		5,300						
Series 1996B		7,375	2016	6.350-7.250		6,470		1.55		240		6,230
Series 2000B		1,755	2021	7.450-7.550				1,755				1,755
Subtotal	\$	21,990	=		\$	16,070	\$	1,755	\$	815	\$	17,010
Hotel Occupancy Tax R	evenue	Bonds ²										
Series 1996	\$	182,012	2026	4.700-5.700	\$	181,603	\$		\$	830	\$	180,773
Γotal	\$	1,414,155	- ,		\$	941,761	\$	65,295	\$	43,885	\$	963,171

IA portion of the outstanding principal applicable to certain series of bonds was advance refunded, prior to maturity, by the Series 1988, 1992, 1993, 1996A, 1996B, 1998 and 1998A refunding bonds. Proceeds from the refunding bonds along with a cash contribution from the City's Debt Service Fund were utilized to purchase securities, guaranteed by the United States of America, which were irrevocably deposited into escrow accounts whose principal is scheduled to mature on such dates that when added to interest earned in the escrow accounts, is fully sufficient to make timely payment on the refunded bonds. The refunded bonds represent a legal defeasance and are not a liability of the City.

²A portion of the Hotel Occupancy Tax Revenue Bonds, Series 1996 were sold as Capital Appreciation Bonds (CABS). Interest on the CABS will accrete from the date of delivery and will be payable only at maturity or redemption. The interest accreted through Fiscal Year 2001, resulted in an increase of \$8,939 in Revenue Bonds Payable. This increase is reflected on the Combined Balance Sheet but is not shown on the above table.

A. Primary Government (City) (Continued)

1. General Long-Term Debt (Continued)

Annual Requirements

The annual requirements to amortize all General Obligation, Tax Exempt Commercial Paper, Certificates of Obligation, and Hotel Occupancy Tax Revenue general long-term debt outstanding as of September 30, 2001, are as follows:

						Pri	ncipal a	and Inte	rest R	Principal and Interest Requirements	ients			=		·		
	٥	General Obligation Bonds	ation Bor	spı	Tax E	Fax Exempt Commercial Paper	mercial P	aper	ರ	Certificates of Obligation	Obligatic	uc	Hotel (Hotel Occupancy Tax Revenue Bonds	ax Revent	ue Bonds		
Year Ending																	Tot	Total Annual
September 30,	Prin	Principal	Inte	Interest	Principal	ipal	Interest	est	Principal	ipal	Inte	Interest	Prii	Principal	Ī	Interest	Rec	Requirements
2002	65	42 455	S	32,915	S	12,370	\$	1.638	S	6,185	S	5,809	69	1,380	s	8,821	4	111,573
2003	,	45.770	,	30.485		15,695		1,318		5,320		5,490		2,045		8,756		114,879
2004		47,000		28,100		6,125		784		5,750		5,227		2,785		8,658		104,429
2005		44,069		30,686		555		199		5,725		4,940		3,515		8,522		98,673
2006		43,124		28,539		585		633		6,025		4,631		4,255		8,346		96,138
2007		47,970		21,415		615		309		6,400		4,301		5,105		8,091		94,206
2008		50,230		18,792		645		294		6,735		3,935		5,995		7,823		94,449
2009		52,415		15,771		089		294		6,015		3,551		6,970		7,505		93,201
2010		54,865		13,217		720		278		6,365		3,223		8,035		7,129		93,832
2011		58,265		10,190		200		539		6,710		2,873		3,737		12,150		95,224
2012		34,180		7,088		800		504		7,070		2,501		3,785		12,862		68,790
2013		33,130		5,288		840		467		7,450		2,105		3,662		13,335		66,277
2014		26,045		3,565		885		428		7,060		1,687		3,419		13,577		99,99
2015		11,405		2,248		935		386		5,985		1,327		3,190		13,807		39,283
2016		9,005		1,651		985		343		5,025		983		2,973		14,024		34,989
2017		7,020		1,179		1,040		298		3,615		700		2,797		14,200		30,849
2018		7,395		808		1,095		250		3,805		507		10,310		6,687		30,857
2019		5,950		464		1,155		200		3,930		308		10,905		6,094		29,006
2020		4,485		191		1,215		146		2,495		138		11,530		5,467		25,667
2021		1,335		36				68		920		27		12,190		4,810		19,407
2022								30						12,885		4,115		17,030
2023														13,615		3,380		16,995
2024														14,395		2,604		16,999
2025														15,215		1,784		16,999
2026														16,080		917		16,997
Total	€9	626,113	59	252,628	\$	47,700	\$	688'6	\$	108,585	s	54,263	\$	180,7731	s	203,464	∽	1,483,415
						:					-							

¹ A portion of the Hotel Occupancy Tax Revenue Bonds, Series 1996 were sold as Capital Appreciation Bonds (CABS). Interest on the CABS will accrete from the date of delivery and will be payable only at maturity or redemption. The interest accreted through Fiscal Year 2001, resulted in an increase of \$8,939 in Revenue Bonds Payable. This increase is reflected on the Combined Balance Sheet but is not shown on the above table.

A. Primary Government (City) (Continued)

1. General Long-Term Debt (Continued)

Authorization Date	Purpose		Amount athorized	Bor	ds Previously Issued		mercial Paper reviously Issued	Authorized Unissued
1-26-80 ¹	Drainage and Flood Control	- 5	21,637	\$	17,413	\$		\$ 4,224
1-26-80 ¹	Fire Protection	Ψ	4,257	•	2,125	•		2,132
1-26-801	Libraries		4,978		3,926			1,052
1-26-801	Street, Bridge, and Related Improvements		43,287		34,035			9,252
5-07-94	Street Improvements		25,600		25,600			
5-07-94	Drainage Improvements		34,400		34,400			
5-07-94	Parks and Recreation		41,600		41,600			
5-01-99	Streets and Pedestrian Improvements		41,300		9,558		11,966	19,776
5-01-99	Drainage		19,000		3,082		376	15,542
5-01-99	Flood Control		12,200		4,210		1,850	6,140
5-01-99	Parks and Recreation		24,200		6,345		808	17,047
5-01-99	Library System		13,200		185			13,015
5-01-99	Public Safety		30,300		4,235			 26,065
Total	•	\$	315,959	\$	186,714	\$	15,000	\$ 114,245

¹The City has authority pursuant to an election held on January 26, 1980, to issue \$16,660 in bonds for libraries, fire protection, drainage and flood control, and street, bridge and related improvements, but the City does not currently intend to issue any such bonds.

Debt Limitation

The amount of debt that the City may incur is limited by City Charter and by the Constitution of the State of Texas. The City Charter establishes a limitation on the general obligation debt supported by ad valorem taxes to an amount not to exceed 10% of the total assessed valuation. The total assessed valuation for the fiscal year ending 2001 was \$36,033,321 which provides a debt ceiling of \$4,038,680. The total outstanding debt that is secured by an ad valorem tax pledge is \$768,693.

The Constitution of the State of Texas provides that the ad valorem taxes levied by the City for debt service and maintenance and operation purposes shall not exceed \$2.50 for each one hundred dollars of assessed valuation of taxable property. There is no limitation within the \$2.50 rate for interest and sinking fund purposes; however, it is the policy of the Attorney General of the State of Texas to prohibit the issuance of debt by a city if such issuance produces debt service requirements that exceed the amount that can be paid from \$1.50 tax rate calculated at 90% collections.

- A. Primary Government (City) (Continued)
 - 1. General Long-Term Debt (Continued)

Quasi-External Notes Payable

As an alternative to the issuance of external debt to finance certain projects/purchases, the City has determined that the use of available cash balances in the Internal Service Equipment Replacement Funds is a viable option. In certain instances, after an evaluation of project/purchase funding requirements, it has been determined that some funds or operations may require temporary financing. As an option, the City has authorized such internal temporary financing from available cash balances in the Internal Service Equipment Replacement Funds to meet these needs.

In June 1999, a loan was authorized from the City's Internal Service Fund to the International Center Fund (Special Revenue Fund) to assist in the financing of permanent building improvements and leasing agent commissions. The principal amount of the note is \$200 with an annual interest rate of 6% and a repayment period of October 1999 through September 2003. In December 1999, a second loan was authorized from the City's Internal Service Fund to the International Center Fund to cover additional permanent building improvements. The principal amount of the note is \$137 with an annual interest rate of 6% and a repayment period of December 1999 through September 2003. In September 1999, a third loan was authorized from the City's Internal Service Fund to the International Center Fund to cover additional permanent building improvements. The principal amount of the note is \$62 with an annual interest rate of 6% and a repayment period of April 2000 through September 2003. Revenues from the International Center rentals will be utilized to meet the annual principal and interest requirements of the notes. These interfund transactions have been classified as "Quasi-external" transactions and accounted for as if the transactions had occurred with a party external to the City. Therefore, as of September 30, 2001, the remaining balance for the notes payable from the International Center Fund has been recorded in the General Long-Term Debt Account Group. The following is an annual debt service schedule:

Pı	rincipal	and Inte	rest Rec	quireme	nts	
Year Ending September 30,	Pri	ncipal	Inte	erest		Annual rements
2002	\$	107	\$	13	\$	120
2003		113		7		120
Total	\$	220	\$	20	\$	240

A. Primary Government (City) (Continued)

1. General Long-Term Debt (Continued)

Leases

In September 2000, the City entered into a lease-purchase agreement for the acquisition of fire pumper trucks, fire aerial trucks and firefighter personal protective equipment. The gross value of these assets at September 30, 2001 was \$4,117. The remaining future lease payments under this lease-purchase agreement together with the present value of the net minimum lease payments as of September 30, 2001 are as follows:

General Long Term De	ebt	
Year EndingSeptember 30,	Total	Payments
2002	\$	1,113
2003		1,113
2004		763
2005		646
2006		162
Total Payments		3,797
Less portion representing interest		(363)
Present value of minimum lease payments	\$	3,434

Accumulated Accrued Benefits

The following is a summary of changes in the accumulated accrued benefits for the year ended September 30, 2001:

	A	ccumulate	d Accr	ued Benef	its		
Description		ance 1, 2000	Ad	ditions	Red	uctions	Balance nber 30, 2001
Sick Leave Annual Leave	\$	44,749 23,819	\$	8,234 22,350	\$	4,506 19,954	\$ 48,477 26,215
Total Accrued Benefits	\$	68,568	\$	30,584	\$	24,460	\$ 74,692

2. Proprietary Long-Term Debt

Proprietary long-term debt applies to those City operations that relate to business and quasi-business activities where net income and capital maintenance are measured (Enterprise and Internal Service Funds). Long-term debt which is expected to be repaid from the resources of proprietary funds is reported in the respective proprietary fund. The long-term indebtedness of the City's Enterprise Funds is presented in the discussion that follows.

A. Primary Government (City) (Continued)

2. Proprietary Long-Term Debt (Continued)

Airport System: The Airport System includes the City of San Antonio International Airport and Stinson Municipal Airport and all land, buildings, structures, equipment, and facilities pertaining thereto. The Airport System's long-term debt is equally and ratably secured solely by a first lien on and pledge of the Gross Revenues of the Airport System. Gross Revenues of the Airport System include all revenues of any nature derived from contracts or use agreements with airlines and other users of the System and its facilities. In September 2001, the City sold \$17,795 Airport System Improvement Revenue Bonds, Series 2001 which will be utilized to provide funds for the construction, improvements, equipment, renovation, and additions to the International Airport and to pay costs of issuances thereof. The bonds are retired in years 2014 to 2016 and have an interest rate of 5.375%. The bonds are insured by Financial Guaranty Insurance Company and are rated Aaa/AAA/AAA by Moody's Investors Service, Standard & Poor's Public Finance Ratings Services and Fitch, Inc., respectively.

Additionally, in April 2001, the City sold \$50,230 of City of San Antonio, Texas Airport System Forward Refunding Revenue Bonds, Series 2003, to be delivered April 8, 2003. The Series 2003 Bonds are payable from a lien on and pledge of the gross revenues of the airport system. The obligations bear interest rates ranging from 5.50% to 6.00% and will be retired serially in the years 2004 through 2013. Total annual principal and interest requirements for the Airport System are shown in the table at the end of this section.

The City effectuated a cash defeasance of \$17,875 in Airport System Improvement Revenue Bonds, Series 1996 utilizing available funds in the Airport Capital Improvement Fund which generated total savings of \$1,165 and present value savings of \$865 or 4.84%. In addition, an extraordinary loss of \$711 resulted from the defeasance.

<u>Parking System:</u> The Parking System operation includes the ownership and operation of parking facilities, parking lots, parking meters and retail/office space. Long-term debt is allocated to the Parking System on a pro-rata basis from proceeds received from the issuance of general obligation and certificate of obligation debt and is paid from revenues derived from the operation of the Parking System. This allocated debt is additionally secured by an ad valorem tax pledge. No additional long-term indebtness was incurred by the Parking System during fiscal year 2001. Total annual principal and interest requirements for the Parking System are shown in the table at the end of this section.

Golf Course System: The Golf Course System includes various golf courses and driving and practice ranges. Long-term debt is allocated to the Golf Course System on a pro-rata basis from proceeds received from the issuance of general obligation and certificate of obligation debt and is paid from revenues derived from the operation of the Golf Course System. This allocated debt is additionally secured by an ad valorem tax pledge. No additional long-term indebtedness was incurred by the Golf Course System during fiscal year 2001. Total annual principal and interest requirements for the Golf Course System are shown in the table at the end of this section.

A. Primary Government (City) (Continued)

2. Proprietary Long-Term Debt (Continued)

The following table is a summary of changes in Proprietary Long-Term Debt for the fiscal year ended September 30, 2001.

			Pro	prietary Loi	ng-Tei	m Debt						
Issue		riginal mount	Final Principal Payment ¹	Interest Rates (%) ¹	Out	alance standing per 1, 2000		Additions During Year		Deletions During Year	Ou	Balance atstanding tember 30, 2001
Airport System												
Revenue Bonds:		2 120	2000	6.100	\$	3,130	¢		\$		\$	3,130
Series 1992	\$	3,130	2009	5.500-5.750	Э	11,230	Ф		Þ	1,555	Þ	9,675
Series 1992 Refdg.		21,655	2006			58,420				2,875		55,545
Series 1993 Refdg.		73,785	2013	7.000-7.375						18,200		19,225
Series 1996		38,000	2014	5.700		37,425		17,795		10,200		17,795
Series 2001		17,795	2016	5.375		11000			•	22.620	\$	
Subtotal	\$	154,365			\$	110,205	\$	17,795	\$	22,630	\$	105,370
Parking System												
Revenue Bonds:					•	24.045	Φ.		æ		\$	24,84:
Series 2000	\$	24,845	2024	5.000-5.750	\$	24,845	3		\$		3	24,04
General Obligation:						12.020				700		11,33
Series 1992 Refdg.		16,785	2013	5.000-5.750		12,030 495				700		49
Series 1996A. Refdg.		495	2014	4.650-6.000								1,15
Series 1998A. Refdg.		1,155	2013	4.000-5.250		1,155						1,13
Tax-Exempt Certificates												
Of Obligation:		1,735	2013	5.200-5.750		1,315				70		1.24
Series 1992		700	2013	5.750-6.000		1,515				25		9
Series 1994		1,105	2004	5.100-5.400		935				40		89
Series 1996	\$	46,820	2013	3.100-3.400	\$	40,890	•		\$	835	\$	40,05
Subtotal	Þ	40,820			Ф	40,650	Ф		Ψ	055	Ψ	10,000
Golf Course System												
General Obligation:					•	0.005	•		ď	160	æ	2,17
Series 1992 Refdg.	\$	3,295	2011	5.200-5.750	\$	2,335	\$		\$	150	\$	1,39
Series 1993 Refdg.		1,515	2006	4.750-8.000		1,410				15		1,39
Series 1998A Refdg.		215	2011	4.000-5.000		215						21
Tax-Exempt Certificates Of Obligation:												
Series 1986A		3,400	2001	6.700		215				215		
Subtotal	\$	8,425			\$	4,175	\$		\$	390	\$	3,78
Total	\$	209,610			\$	155,270	2	17,795	\$	23,855	\$	149,21

TA portion of the outstanding principal applicable to certain series of Parking and Golf Course System bonds and certificates of obligation were advance refunded, prior to maturity, by the Series 1988, 1992, 1993, 1996A, and 1998A refunding bonds. Proceeds from the refunding bonds along with a cash contribution from the City's Debt Service Fund were utilized to purchase securities, guaranteed by the United States of America, which were irrevocably deposited into escrow accounts whose principal is scheduled to mature on such dates that when added to interest earned in the escrow accounts, is fully sufficient to make timely payment on the refunded bonds. The refunded bonds represent a legal defeasance and are not a liability of the City.

A. Primary Government (City) (Continued)

2. Proprietary Long-Term Debt (Continued)

The annual requirements to amortize all long-term debt for the City's Enterprise Funds including revenue bonds, general obligations, and certificates of obligation outstanding at September 30, 2001, are as follows:

. n !		• ···· - · • · · · · · · · · · · · · · ·		prietary	Long-Ter			G	alf (Course Sy	stem	
Year Ending		Airport Syst			Parking Sys	SIÇIII		 	1011	<u>·</u>	Stein	
Sept. 30:	Principal	Interest	Total	Principal	Interest		Total	 rincipal		Interest		Total
2002	\$ 5,080	\$ 6,701	\$ 11,781		\$ 2,204	\$	3,259	\$ 425	\$	208	\$	633
2003	5,410	6,492	11,902	1,135	2,147		3,282	455		179		634
2004	5,765	6,142	11,907	1,595	2,088		3,683	490		154		644
2005	6,120	5,762	11,882	1,690	2,005		3,695	515		129		644
2006	6,540	5,358	11,898	1,785	1,916		3,701	550		103		653
2007	6,370	4,927	11,297	1,870	1,821		3,691	240		76		316
2008	6,810	4,498	11,308	1,950	1,721		3,671	255		62		317
2009	7,255	4,039	11,294	2,050	1,615		3,665	265		48		313
2010	7,770	3,538	11,308	2,370	1,502		3,872	285		33		318
2011	8,310	3,006	11,316	2,525	1,370		3,895	305		17		322
2012	8,860	2,436	11,296	1,875	1,233		3,108					
2013	9,485	1,828	11,313	1,855	1,132		2,987					
2014	6,790	1,175	7,965	1,380	1,033		2,413					
2015	7,205	796	8,001	1,390	957		2,347					
2016	7,600	408	8,008	1,370	881		2,251					
2017	,,,,,,,		ŕ	1,445	806		2,251					
2018				1,535	726		2,261					
2019				1,625	640		2,265					
2020				1,700	548		2,248					
2021				1,800	452		2,252					
2022				1,900	348		2,248					
2023				2,020	239		2,259					
2024				2,135	123		2,258					
Total	\$105,370	\$57,106	\$ 162,476	\$ 40,055	\$ 27,507	\$	67,562	\$ 3,785	\$	1,009	\$	4,794

Leases

Long-term debt of the City's Internal Service Funds and Golf Course Fund consisted of eight lease-purchase agreements. The City's Print Shop, which provides binding, printing, and reproduction services to other City departments, entered into lease-purchase agreements for the acquisition of a print shop copier, a color print shop copier, and a departmental copier. The City's Golf Course Fund entered into two lease-purchase agreements for the acquisition of golf cart equipment, and a lease-purchase agreement for golf turf equipment. The City's Information Services Fund entered into a lease-purchase agreement for the acquisition of a mainframe computer and a printer. The gross value of these assets at September 30, 2001 was \$3,163. The remaining future lease payments under these capital leases together with the present value of the net minimum lease payments as of September 30, 2001 are as follows:

A. Primary Government (City) (Continued)

2. Proprietary Long-Term Debt (Continued)

Proprietary Long Term De	ebt	
Year Ending September 30,	Total F	ayments
2002	\$	622
2003		539
2004		271
2005		183
2006		109
Thereafter		42
Total Payments		1,766
Less portion representing interest		(151)
Present value of minimum lease payments	\$	1,615

Conduit Debt Obligations

The City facilitates the issuance of bonds to enable the San Antonio Industrial Development Authority, Health Facilities Development Corporation and the Education Facilities Corporation (formerly known as Higher Education Authority), component units of the City, to provide financial assistance to various entities for the acquisition, construction or renovation of facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired property transfers to the entity served by the bond issuance. As of September 30, 2001, there were thirtyfive series of Industrial Revenue Bonds, fifteen series of Health Facilities Development Bonds, and ten series of Special Facility Revenue Bonds outstanding. The aggregate principal amount payable for the one series of Industrial Revenue Bonds, the one series of Health Facilities Development Bonds, and the three series Special Facility Revenue Bonds issued after October 1, 1997 was \$5,500, \$15,500, and \$26,080, respectively. The aggregate principal amount payable for the remaining series of Industrial Revenue Bonds, Health Facilities Development Bonds, and Special Facility Revenue Bonds issued prior to October 1, 1997 could not be determined, however, their aggregate original principal issue amounts were \$112,490, \$80,581, and \$67,720, respectively. In addition, the Health Facilities Development Corporation also gave consent approval for the financing of capital improvements and refinancing of certain outstanding debt of the Bexar County Hospital District in the amount of \$83,375. The bonds were issued by the Tarrant County Health Facilities Development Corporation.

The City also facilitates the issuance of tax exempt revenue bonds to enable the San Antonio Housing Finance Corporation to provide financing of residential developments for persons of low and moderate income. The bonds are secured by the property financed and are payable solely from and secured by a pledge of rental receipts. As of June 30, 2001, there were twenty-seven series of tax exempt revenue bonds outstanding with an aggregate principal amount payable of \$144,955.

To provide for the acquisition and construction of certain airport facilities, the City has issued Special Facilities Airport Revenue Bonds, Series 1995 and Special Airport Facilities Revenue Refunding Bonds, Series 1999. The bonds are payable pursuant to lease agreements, which stipulate that various commercial entities are obligated to pay amounts to a third party trustee in-lieu of lease payments to the City. These payments are sufficient to pay when due the principal, premium, interest on and purchase price of the bonds. The aggregate principal amount payable for the Special Facilities Airport Revenue Bonds, Series 1995 and for the Special Airport Facilities Revenue Refunding Bonds, Series 1999 at September 30, 2001 was \$4,800 and \$4,133, respectively.

- A. Primary Government (City) (Continued)
 - 2. Proprietary Long-Term Debt (Continued)

Conduit Debt Obligations (Continued)

The City created the Municipal Facilities Corporation to aid and act on behalf of the City to acquire, construct, equip, finance, operate and maintain land and municipal facilities for the City at the request of the City Council of the City. The City of San Antonio, Texas Municipal Facilities Corporation Lease Revenue Bonds, Series 2001 were issued to finance the acquisition and construction of a municipal office facility which will be leased to the City of San Antonio. The bonds are secured by the property financed and are payable solely from lease payments made by the City sufficient to pay principal and interest on the Bonds, subject to yearly budget appropriations. The bonds are not reported as liabilities in the accompanying financial statements. At September 30, 2001 Municipal Facilities Corporation Lease Revenue Bonds outstanding totaled \$14,465.

Neither the City, the State, nor any political subdivision is obligated in any manner for repayment of the aforementioned bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

Special Assessment Debt

During fiscal year 1997, the City issued \$2,730 Special Assessment Revenue Refunding Bonds, Series 1997. The net proceeds of the transaction of \$2,670 after payment of costs of issuance plus a cash contribution from the Special Assessment District of \$957 were utilized to purchase securities guaranteed by the United States of America. These securities were deposited into an irrevocable escrow account and together with interest earned in the account will provide for all future debt service payments on the refunded debt. Accordingly, the refunded debt is considered to be defeased.

As of September 30, 2001, there were no Special Assessment Revenue Refunding Bonds, Series 1997 outstanding. The final payment on the Bonds was made on March 1, 2001.

Tax Increment Financing

The City has approved "Guidelines and Criteria" for the utilization of "Tax Increment Financing" ("TIF") and the creation of "Tax Increment Reinvestment Zones" ("TIRZ") pursuant to Chapter 311 of the Texas Tax Code. The City has utilized TIF as a vehicle to fund in whole or in part eligible capital costs related to economic development, commercial and residential projects. As of September 30, 2001, City Council passed and approved ordinances establishing eight TIRZ. These TIRZ are also referred to as the Rosedale, Highland Heights, New Horizons, Mission Del Lago, Brookside, Houston Street, Stablewood Farm, and Inner City Projects. The TIRZ were established in order to reimburse developers for the financing costs and public improvements to be made in each of the TIRZ for construction of single and multifamily residential housing, single family housing and commercial development projects.

B. City Public Service (CPS)

As of January 31, 2001 the Bond Ordinances for New Series Bonds issued on and after August 6, 1992 contain, among others, the following provisions:

Gross Revenue is applied as follows: (a) for maintenance and operating expenses of the systems, (b) for payments of the New Series Bonds, including the establishment and maintenance of the reserve therefore, (c) for the payment of any obligations inferior in lien to the New Series Bonds which may be issued, (d) for an amount equal to 6% of the gross revenues of the systems to be deposited in the Repair and Replacement Account, (e) for cash payments and benefits to the City not to exceed 14% of the gross revenues of the systems, and (f) any remaining net revenues in the General Account to the Repair and Replacement Account.

B. City Public Service (CPS) (Continued)

Revenue Bonds

A summary of revenue bonds is as follows:

For F	City Public Serv Revenue Bond iscal Year Ended J	ls			
Bond Series	Maturities	Weighted-Average Interest Rate on Outstanding Bonds	 2001		2000
Tax Exempt New Series Bonds, 1992-2000	2002-2021	5.236%	\$ 2,521,350	\$	2,631,965
Taxable New Series Bonds, 1998-2000	2002-2021	6.666%	147,470		98,610
Total New Series Bonds outstanding		5.327%	 2,668,820		2,730,575
Less: Current maturities of bonds			 71,755		67,215
Revenue bonds, net of current maturities			\$ 2,597,065	<u>\$</u>	2,663,360

Principal and interest amounts due for the next five years and thereafter to maturity are:

		Ci	ty Public	Service		
		Principal aı	nd Intere	est Requireme	nts	
Year		Principal		Interest		Total
2002	\$	71,755		140,904	\$	212,659
2003		77,825		137,404		215,229
2004		100,740		133,754		234,494
2005		120,335		128,598		248,933
2006		126,635		122,352		248,987
Thereafter to maturity		2,171,530		892,084		3,063,614
Total	-\$	2,668,820	- \$	1,555,096	\$	4,223,916

In November 2000, \$215,700 par value of 1992 New Series bonds were legally defeased with cash. The net accounting loss of \$2,600 reported included the par value of debt less \$198,100 paid for the actual defeasance, plus unamortized reacquistion and bond issue costs of \$20,200.

In 2001, CPS issued \$221,200 in revenue bonds. The issue consisted of \$170,800 in Tax Exempt Bonds at an average interest rate of 5.4% and \$50,400 in Taxable Bonds at an average interest rate of 7.44%. The bonds were sold at a combined net premium of \$6,000. Of the net proceeds from the New Series 2000 Bonds, \$184,900 was used to reimburse the Repair and Replacement Account for prior construction expenditures. In addition, \$34,000 of new money proceeds were deposited into the Bond Construction Fund to finance transmission projects.

C. San Antonio Water System (SAWS)

On April 30, 1992, City Ordinance No. 75686 was adopted. This ordinance authorized the issuance of \$635,925 Water System Revenue Refunding Bonds, Series 1992, dated April 15, 1992. These bonds were issued to refund, in advance of maturity, \$253,065 Water Revenue Bonds authorized and outstanding under terms of City Ordinance No. 52091, \$330,125 of Sewer Revenue Bonds authorized and outstanding under terms of City Ordinance No. 51975, \$14,500 of other bonded debt of annexed water districts, and \$49,200 of Sewer System Commercial Paper. The purpose of this advance refunding was to release and discharge the covenants contained in City Ordinance No. 52091 and No. 51975 in order to permit the City to consolidate the operations of the water related utilities.

The System: City Ordinance No. 75686 defines SAWS as all properties, facilities, plants owned, operated and maintained by the City and/or the Board of Trustees, for the supply, treatment, transmission and distribution of treated potable water, chilled water and steam, for the collection and treatment of wastewater and for water reuse, together with all future extensions, improvements, purchases, repairs, replacements and additions thereto, and any other projects and programs of SAWS; provided however, that the City retains the right to incorporate a stormwater system as provided by the Texas Local Government Code. See "Stormwater" below.

Funds Flow: City Ordinance No. 75686 requires that Gross Revenues of SAWS be applied in sequence to: (1) current maintenance and operating expenses including a two month reserve based upon the budgeted amount of maintenance and operating expenses for the current fiscal year; (2) Debt Service Fund requirements of Senior Lien Obligations; (3) Reserve Fund requirements of Senior Lien Obligations; (4) Interest and Sinking Fund and Reserve Fund requirements of Subordinate Lien Obligations; (6) payment of amounts required on Inferior Lien Obligations, and (7) transfers to the City's General Fund and to the Renewal and Replacement Fund.

Reuse Contract: SAWS has a contract with City Public Service, the City owned electricity and gas utility, for the provision of reuse water. The revenues derived from the contract have been restricted in use to only reuse activities and are excluded from the calculation of Gross Revenues, and are not included in any transfers to the City's General Fund. Revenues derived from this contract were \$1,976 in 2001.

SAWS is developing a recycled water system which will provide nonpotable water to various customers now using Edwards Aquifer water. In 2001, the System generated an additional \$200 in revenue from sales of recycled water. Revenue from recycled water sales is recorded as revenue of the System and does have the restrictions of the reuse contract.

Stormwater: In addition to the water related utilities which the Board has under its control, the City Council approved Ordinance No. 77949 on May 13, 1993, which established initial responsibilities over the Stormwater Program with the System and adopts a schedule of rates to be charged for stormwater services and programs. The Stormwater Program is deemed to not be a part of SAWS as the term is defined in City Ordinance No. 75686. Accordingly, operations of the Stormwater Program are not considered when determining compliance with debt covenants contained in City Ordinance 75686 or in calculating payments to be made to the City. In fiscal year 1997, the City Council placed the administrative responsibility with its own staff and entered into an interlocal agreement with SAWS for the provision of services related to certain water quality monitoring functions.

No Free Service: City Ordinance No. 75686 also provides for no free services except for municipal fire-fighting purposes.

C. San Antonio Water System (SAWS) (Continued)

Revenue Bonds

On March 8, 2001 the City Council adopted Ordinance No. 93532 authorizing the issuance of \$58,700 City of San Antonio Water System Senior Lien Revenue and Refunding Bonds, Series 2001 with interest rates ranging from 4.75% to 6.25% and having an average life of 17.792 years. With the inclusion of all costs of issuance, the true interest costs for the Series 2001 Bonds is 5.08%. The net proceeds of \$58,618 (after payment of bond issuance costs) were used for the purpose of financing qualified System improvements related to wastewater and recycled water systems through the placement of \$8,294 in an escrow fund to refund \$8,300 of commercial paper notes and the issuance of \$50,324 of new debt. The Senior Lien issuance resulted in the conversion of debt from short-term to long-term. As a result there is no economic gain or loss associated with the refundings.

On March 8, 2001 the City Council adopted Ordinance No. 93533 authorizing the placement of \$9,715 City of San Antonio Water System Junior Lien Revenue Bonds, Series 2001 with the Texas Water Development Board. The bonds were sold under the Federal Cross Cutter Program with interest rates ranging from 1.85% to 3.70% and having an average life of 13.875 years. With the inclusion of all costs of issuance, the true interest costs for the Series Junior Lien 2001 Bonds is 3.35%. The net proceeds of \$9,443 (after payment of the TWDB administration fee and bond issuance costs) are to be used for the purpose of financing qualified System improvements related to wastewater and recycled water systems.

On March 8, 2001 the City Council adopted Ordinance No. 93534 authorizing the issuance of \$15,435 in City of San Antonio Water System Junior Lien Revenue Bonds, Series 2001-A. The bonds were sold under the State Revolving Fund (SRF) Program with interest rates ranging from 2.35% to 4.20% and having an average life of 13.850 years. With the inclusion of all costs of issuance, the true interest costs for the Junior Lien Series 2001-A Bonds is 3.847%. The net proceeds of \$15,000 (after payment of TWDB administration fee and bond issuance costs) are to be used for the purpose of financing qualified System improvements related to water resources and water projects.

Senior Lien Water System Revenue Bonds, comprised of Series 1992, Series 1996, Series 1997, Series 1999, and Series 2001, outstanding in the amounts of \$594,200 and \$567,440 at May 31, 2001, and 2000, respectively are collateralized by a senior lien and pledge of Gross Revenues of SAWS after deducting and paying the current expenses of operation and maintenance of the System and maintaining an operating reserve for operating and maintenance expenses. At May 31, 2001 these bonds are due in varying amounts, from a low of \$13,540 in 2019 to a high of \$38,690 in 2012. At May 31, 2000 these bonds were due in varying amounts, from a low of \$10,355 in 2019 to a high of \$38,385 in 2012.

Junior Lien Water System Revenue Bonds, comprised of Series 1999, Series 1999-A, Series 2001, and Series 2001-A outstanding in the amount of \$134,255 at May 31, 2001, and are collateralized by a junior lien and pledge of the gross revenues of the System after deducting and paying the current expenses of operation and maintenance of the System, maintaining an operating reserve for operating and maintenance expenses, and debt service on senior lien debt. At May 31, 2001 the Junior Lien bonds were due in varying amounts, from a low of \$1,920 in 2020 to a high of \$10,900 in 2019.

C. San Antonio Water System (SAWS) (Continued)

Revenue Bonds (Continued)

Annual debt service requirements are shown as follows:

A	nnual	Debt Serv Revenue		Requiremen nds	its	
Year Ending May 31	Rev Re	nior Lien venue and efunding Bonds	Re	enior Lien venue and efunding Bonds		tal Annual quirements
2002	\$	9,435	\$	55,680	\$	65,115
2003		9,434		55,372		64,806
2004		9,439		55,412		64,851
2005		9,433		55,414		64,847
2006		9,433		55,497		64,930
Thereafter		144,273		722,651		866,924
	\$	191,447	<u>\$</u>	1,000,026	\$	1,191,473
Principal	\$	134,255	\$	594,200	\$	728,455
Interest		57,192		405,826		463,018
Total	\$	191,447	\$	1,000,026	\$	1,191,473
	<u> </u>					

Capitalized Interest Costs

Interest costs incurred on revenue bonds and commercial paper totaled \$41,683 during fiscal year 2001, of which \$6,859 was capitalized as part of the cost of SAWS' utility plant additions.

C. San Antonio Water System (SAWS) (Continued)

Debt Coverage Ratio (Unaudited)

SAWS is required to comply with various provisions included in the ordinances which authorized the bond issuances. Debt coverage ratios are shown as follows:

San Antonio Water System Revenue Bond Debt Coverage R	Ratio)		
		For the Fi		
		Ended N	Лау	
		2001	_	2000
Operating Revenues	\$	199,884	\$	195,727
Less: Revenues from City Public Service Contract		1,976	_	2,048
		197,908		193,679
Nonoperating Revenues		7,341		8,468
Less: Interest on Debt Service and Project Funds		2,358		4,701
•	_	4,983	_	3,767
Gross Revenues		202,891	_	197,446
Maintenance & Operation Expense		121,351		115,016
Pledged Revenues	\$	81,540	\$	82,430
Maximum Annual Principal and Interest Requirements on Outstanding Senior Lien Bonds	\$	56,293	\$	53,566
Debt Coverage Ratio		1.45%		1.54%
Maximum Annual Principal and Interest Requirements on all Outstanding Bonds	\$	66,994	\$	62,099
Debt Coverage Ratio		1.22%		1.33%
Debt Service Requirement for Fiscal Year	\$	60,765	\$	59,936
Debt Coverage Ratio		1.34%		1.38%

Leases

SAWS entered into various lease agreements for financing the acquisition of computer equipment and software. During fiscal year 2001 SAWS entered into a lease agreement for the purchase of heavy equipment for the Internal Service Fund. These lease agreements meet the requirements of capital lease for accounting purposes and, therefore, are recorded at the present value of the future minimum lease payments as of the inception date. The terms of the leases are for three to five years with payments of \$19,905 monthly and \$238,866 annually. The annual percentage rate of the leases range from 2.9% to 5.8%. At the end of the respective lease terms, the ownership of the equipment transfers to SAWS. Please note the amounts in this paragraph are not stated in thousands.

C. San Antonio Water System (SAWS) (Continued)

Leases (Continued)

The future minimum lease obligations and the present value of these minimum lease payments as of May 31, 2001, were as follows:

San Antonio Water System Minimum Lease Obligation and Present Value o	f Lease Paymen	ts
Years Ending May 31,		
2002	\$	395
2003		286
2004		163
2005		132
2006		22
Total Minimum Lease Payments		998
Less: Amount Representing Interest		(88)
Present Value of Minimum Lease Payments	\$	910

Note Payable

During fiscal year 2000, a contract was entered into between SAWS and CPS whereby SAWS acquired water rights from certain CPS owned properties. A note was signed for 116 payments of \$40 at an interest rate of 7.5%. Total payments on this note are \$4,640 including interest. The liability as of May 31, 2001 is reflected on the balance sheet for both the current portion of \$257 and long term amount of \$2,580.

Pı	incipal	and Inte	rest Re	quireme	nts	
Year Ending May 31,	Prin	ncipal	Int	erest		Annual irements
2002	\$	277	\$	203	\$	480
2003		298		182		480
2004		321		159		480
2005		346		134		480
2006		373		107		480
Thereafter		1,222		138		1,360
Total	\$	2,837	\$	923	\$	3,760

7. COMMERCIAL PAPER PROGRAMS

A. City of San Antonio

In October 1999, the City Council of the City of San Antonio, Texas (City Council) adopted an ordinance authorizing the issuance of up to \$50,000 in General Improvement Commercial Paper Notes. This ordinance provides interim financing to pay project costs for eligible projects and to refund obligations issued in connection with an eligible project. Eligible projects are defined as any project for which there exists, as of the date of the note ordinance, authorized but unissued obligations approved at an election held on May 1, 1999 and project approved by future elections. The Notes will be issued with various maturities ranging from 1 to 270 days, provided however, that none of the Notes mature later than February 1, 2020.

Under a revolving credit agreement, dated as of December 15, 1999, between the City and Bank One, NA (the Bank) the City may borrow up to an aggregate principal amount of up to \$53,699, for the purposes of paying amounts due on the Commercial Paper notes. The notes were issued to pay costs of capital improvements authorized to be financed by the May 1, 1999 election.

The City issued \$15,000 of the General Improvement Commercial Paper Notes on July 6, 2000. The proceeds of the notes have been used to provide financing to pay project cost for eligible projects. As of September 30, 2001, \$15,000 of Commercial Paper notes are outstanding with interest rates on the notes at 5.250% and with various maturities ranging from 91 to 104 days.

On November 9, 2000, the City Council approved issuance of \$35,000 Sales Tax Commercial Paper Notes, Series A. The proceeds from the sale of the Notes are to provide for the planning, acquisition, establishment, development, construction, and renovation of the "Parks Development and Expansion Venue Project" authorized at an election held on May 6, 2000 which includes the acquisition of open space over the Edward Aquifer Recharge Zone and linear parks along Leon Creek and Salado Creek, and the construction of improvements or additions to such Open Space Parks and Linear Parks. The Notes are supported by an irrevocable direct-pay Letter of Credit, dated as of December 5, 2000 to be issued by Landesbank Hessen-Thuringen Girozentrale, acting through its New York Branch (Helaba or the Bank). The Letter of Credit in an amount equal to \$37,589 enables the City to pay at maturity the principal amount of the Notes plus up to 270 days interest.

The City sold \$32,700 in Sales Tax Revenue Commercial Paper Notes in fiscal year 2001. As of September 30, 2001, \$32,700 of Commercial Paper notes are outstanding with interest rates on the notes between 2.000 and 3.500% and with various maturities ranging from 1 to 131 days.

The aforementioned Commercial Paper Notes have been classified as long term in accordance with the refinancing terms of the revolving credit agreement identified above.

B. City Public Service (CPS)

In October 1988, the City Council adopted an ordinance authorizing the issuance of up to \$300,000 in Tax-Exempt Commercial Paper (TECP). This ordinance as amended provides for funding to assist in the financing of eligible projects, including fuel acquisition and capital improvements to the utility systems (the Systems), and to refinance or refund any outstanding obligations which are secured by and payable from a lien on and/or a pledge of net revenues of the Systems. The program's scheduled maximum maturities will not extend beyond November 1, 2028.

The TECP has been classified as long-term in accordance with the refinancing terms under a revolving credit agreement with a consortium of banks, which supports the commercial paper. Under the terms of the agreement, CPS may borrow up to an aggregate amount not to exceed \$350,000 for the purpose of paying amounts due under the TECP. The credit agreement has a term of two years, currently extended until November 1, 2002, and may be renewed for additional periods.

7. COMMERCIAL PAPER PROGRAMS (Continued)

B. City Public Service (CPS) (Continued)

To date, there have been no borrowings under the credit agreement. The TECP is secured by the net revenues of the Systems. Such pledge of net revenues are subordinate and inferior to the pledge securing payment of New Series Bonds and any to be issued in the future.

CPS sold \$118,000 of TECP in fiscal year 2001; \$78,000 has been used to fund construction expenditures through January 2001. As of January 31, 2001, \$252,800 in principal amount was outstanding, with a weighted average interest rate of approximately 3.95% and an average life outstanding of approximately 92 days.

C. San Antonio Water System (SAWS)

On January 11, 2001, the City Council authorized SAWS to expand the tax exempt short-term borrowing program (the "Commercial Paper Program") from \$175 million to \$350 million. The purpose of the Commercial Paper Program is to provide funds for the interim financing of a portion of the costs of capital improvements to SAWS. Scheduled maturities of the short-term borrowing under the Commercial Paper Program may not extend past May 14, 2032. The City has convenanted in the ordinance authorizing the Commercial Paper Program (the "Note Ordinance") to maintain at all times credit facilities with banks or other financial institutions which would provide available borrowing sufficient to pay the principal of the Commercial Paper Program.

The borrowings under the Commercial Paper Program are equally and ratably secured by and are payable from (i) proceeds from the sale of bonds or additional borrowing under the Commercial Paper Program and (ii) borrowing under and pursuant to the revolving Credit Agreement.

SAWS issued \$113,000 in notes under the Commercial Paper Program during the fiscal year ended May 31, 2001. The proceeds of the notes have been used solely for the financing of capital improvements of SAWS. Commercial paper notes in the amount of \$165,000 are outstanding at May 31, 2001 with interest rates on the notes ranging from 2.90% to 4.17% and from 18 to 189 days in maturity.

8. PENSION AND RETIREMENT PLANS

A. General Plan Information

The City, SAWS and CPS participate in several contributory retirement plans. These are funded plans covering substantial full-time employees. Payroll and contribution information as of the year end for each entity is presented below:

		Contributory Pe	Contributory Pension and Retirement Plans	Plans			
Entity	Title	Type of Plan	Covered Payroll	Employee Contribution	Employer Contribution	Total Contributions	SI
City	Fire and Police Fund	Single Employer Defined Benefit Plan	\$ 170,715	\$ 21,032	\$ 42,065	\$	63,097
	Texas Municipal Retirement System (TMRS)	Non Traditional Defined Benefit Agent Plan	185,083	11,105	21,610	ĸ	32,715
Component Units:							
ISAWS	Texas Municipal Retirement System (TMRS)	Non Traditional Defined Benefit Agent Plan	51,312	1,581	1,620		3,201
	PMLJC Contract	Agent Multiple Employer Defined Benefit Plan	51,050		2,968	(1	2,968
2CPS	CPS All Employees Plan	Single Employer Defined Benefit Plan	148,936	7,197	5,633	21	12,830
¹ Year ended May 31, 2001	, 2001						
2 Year ended January 31, 2001	31, 2001						

(amounts are expressed in thousands)

B. City of San Antonio

Fire and Police Pension Plan

The Pension Fund is a single-employer defined benefit retirement plan established in accordance with the laws of the State of Texas. The City provides retirement benefits for all eligible full-time Fire and Police employees through the Pension Fund. Employees who terminate having five to twenty years of service may apply to receive a refund of their original contribution. Employees retiring who have served and contributed for twenty years or more shall, upon application to the Board of Trustees of the Pension Fund, receive a retirement pension based on the average of the employee's total salary, excluding overtime pay, for the highest three years of pay of the last five years of service. The retirement annuity for employees retiring after September 30, 1999 is computed at the rate of 2.125% of this average for the first twenty years of service, plus 4% for each of the next ten years served and 1% for each of the next five years of service, up to 87.5% of the average salary. Additionally, plan amendments effective October 1, 1997 include an increase of 1% in the annual benefit for members who retired prior to October 1, 1989, and an increase in the benefit multiplier of 0.5% for each year of service between twenty-five and thirty years.

An employee with twenty years and one month of actual service credit may at the time of retirement elect a Backward Deferred Retirement Option Plan (Back DROP). The Back DROP election results in a lump sum payment equal to the number of full months of service elected by an employee that does not exceed the lesser of the number of months of service credit the employee had in excess of twenty years or thirty-six months and a reduced annuity payment.

There is also a provision for a 13th and a 14th pension check. At the end of each fiscal year ending after 1996, the Board may authorize the disbursement of a 13th monthly pension check if the yield on the Pension Fund's investments exceeds the actuarial projections for the preceding five year period by at least 100 basis points. At the end of any fiscal year ending after 2000, the Board may authorize a 14th monthly pension check if the yield on the Pension Fund's investments exceeds the actuarial projections for the preceding five year period by at least 300 basis points. The 13th and 14th pension checks are paid to each retiree and beneficiary receiving a pension at the time of the disbursement and are in an amount equal to the pension check paid in the last month of the preceding fiscal year of the Pension Fund (retirees/beneficiaries with less than one year of benefits will receive a prorated check, and no check will be paid to members who retired after the end of the fiscal year).

If service is terminated by reason of death or disability, the employee's beneficiary or the employee shall be entitled to onehalf of the average of the employee's total salary, excluding overtime pay, based on the same number of years of the member's pay as used to compute normal retirement benefits. If a member is killed in the line of duty, the member's surviving spouse and dependent children are entitled to a pension based upon actual base salary at time of death.

The Pension Fund issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to the Fire and Police Pension Fund of San Antonio, 311 Roosevelt, San Antonio, Texas 78210-2700 or by calling (210) 534-3262.

Contribution requirements of plan members and the City are established and may be amended by State statute. In the current year, the City contributed 24.64% of covered payroll and employees contributed 12.32% of covered payroll. The employer's required contribution of \$42,065 and the employee's required contribution of \$21,032 were made to the Pension Fund. (See summary of contribution information at Part A of this footnote).

B. City of San Antonio (Continued)

Fire and Police Pension Plan (Continued)

For the year ended September 30, 2001, the City's annual pension cost of \$42,065 for the Pension Fund was equal to the City's required and actual contributions. The annual required contribution was determined as part of the October 2000 actuarial valuation using the entry-age actuarial cost method. The actuarial assumptions included (a) 8% investment rate of return, and (b) projected salary increase of 5.5% per year. Both (a) and (b) included an inflation component of 4.5%. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five year period. The Pension Fund's unfunded actuarial liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at October 1, 2000 was 11.39 years.

Texas Municipal Retirement System

The City provides benefits for all eligible employees (excluding firefighters and police officers) through a nontraditional, joint contributory; hybrid defined benefit plan in the TMRS. The TMRS is a statewide agent multiple-employer public employee retirement system created by law in 1947 to provide retirement and disability benefits to city employees. It is the opinion of the TMRS management that the plans in TMRS are substantially defined benefit plans, but they have elected to provide additional voluntary disclosure to help foster a better understanding of some of the nontraditional characteristics of the plan.

TMRS issues a publicly available financial report that includes financial information related to participating municipalities. The report may be obtained by writing to the TMRS, P.O. Box 149153, Austin, Texas 78714-9153 or calling (512) 476-7577.

Benefits depend upon the sum of the employee's contributions to the plan, with interest, and the City financed monetary credits, with interest. At the date the plan began, the City granted monetary credits for service rendered before the plan began of a theoretical amount equal to two times what would have been contributed by the employee, with interest, prior to establishment of the plan. Monetary credits for service since the plan began are a percentage of the employee's accumulated contributions. In addition, the City may grant, as often as annually, another type of monetary credit referred to as an updated service credit. This is a theoretical amount which, when added to the employee's accumulated contributions and the monetary credits for service since the plan began, would be the total monetary credits and employee contributions accumulated with interest if the current employee contribution rate and City matching percent had always been in existence and if the employee's salary had always been the average salary for the last three years. At retirement, the benefit is calculated as if the sum of the employee's accumulated contributions with interest and the City-financed monetary credits with interest were used to purchase an annuity.

Members are eligible to retire upon attaining the normal retirement age of 60 and above with 10 or more years of service or with 20 years of service regardless of age. The plan also provides death and disability benefits. A member is vested after 10 years, but must leave accumulated contributions in the plan. If a member withdraws the contributions with interest, the member would not be entitled to the City-financed monetary credits, even if vested.

The plan provisions are adopted by the governing body of the City within the options available in the state statutes governing TMRS and within the actuarial constraints also in the statutes.

B. City of San Antonio (Continued)

Texas Municipal Retirement System (Continued)

Contribution requirements are actuarially determined by TMRS's actuary (See summary of TMRS Actuarial Assumptions and Methods in Part F of this footnote). The contribution rate for the City's employees is 6% and the matching percent is currently 11.61%, both as adopted by the governing body of the City. (See summary of contribution information in Part A of this footnote). Under the state law governing TMRS, the Employer's Contribution rates are annually determined by the actuary. This rate consists of the normal cost contribution rate and the prior service contribution rate, both of which are calculated to be a level percent of payroll from year to year. The normal cost contribution finances the currently accruing monetary credits due to the City matching percent, which are the obligation of the City as of an employee's retirement date, not at the time the employee's contributions are made. The normal cost contribution rate is the actuarially determined percent of payroll necessary to satisfy the obligation of the City to each employee at the time the employee's retirement becomes effective. The prior service contribution rate amortizes the unfunded actuarial liability over the remainder of the plan's twenty-five year amortization period. When the City periodically adopts updated service credits and increases annuities in effect, the increased unfunded actuarial liability is being amortized over a new twenty-five year period. Currently, the unfunded actuarial liability is being amortized over a constant twenty-five year period as a level percent of payroll. Contributions are made monthly by both the employees and the City. All current year required contributions of the employees and the City were made to TMRS. Due to the fact that the City requires the contribution rates in advance for budget purposes, there is a one year lag between the actuarial valuation that is the basis for the rate and the calendar year when the rate goes into effect.

C. San Antonio Water System (SAWS)

SAWS retirement program includes benefits provided by the Texas Municipal Retirement System, a contract with Principal Mutual Life Insurance Company, and Social Security.

Covered employees are eligible to retire upon attaining the normal retirement age of 65. An employee may elect early retirement, with reduced benefits, upon attainment of:

- 1. 20 Years of credited service regardless of age, or
- 2. 25 Years of credited service and at least age 50, or
- 3. 10 Years of credited service and at least age 60.

The normal retirement benefit is based upon two factors, average compensation and years of credited service. Average Compensation is defined as the monthly average of total compensation received for the three consecutive years ending December 31, out of the latest ten compensation years prior to normal retirement date which gives the highest average.

The normal retirement benefit under the Principal Mutual contract is equal to:

- 1. 1.2% of the Average Compensation, times years of credited service not in excess of 25 years, plus
- 2. 0.75% of the Average Compensation, times years of credited service in excess of 25 years but not in excess of 35 years, plus
- 3. 0.375% of the Average Compensation, times years of credited service in excess of 35 years.

C. San Antonio Water System (SAWS) (Continued)

Upon retirement, an employee must select from one of seven alternative payment plans. Each payment plan provides for monthly payments as long as the retired employee lives. The options available address how plan benefits are to be distributed to the designated beneficiary of the retired employee. The program also provides death and disability benefits. The following information related to the Texas Municipal Retirement System and Principal Mutual Life Insurance has been prepared as of January 1, 2001.

Texas Municipal Retirement System

SAWS provides pension benefits for all of its full-time employees through a nontraditional, joint contributory, defined benefit plan in the Texas Municipal Retirement System (TMRS), an agent multiple-employer public employee retirement system. The TMRS was established in 1948 as a retirement and disability pension system for municipal employees in the State of Texas, and is administered in accordance with the Texas Municipal Retirement System Act. It is the opinion of the TMRS management that the plans in the TMRS are substantially defined benefit plans, but they have elected to provide additional voluntary disclosure to help foster a better understanding of some of the nontraditional characteristics of the plan.

Benefits depend upon the sum of the employee's contributions to the plan, with interest, and the SAWS- financed monetary credits, with interest. At the date the plan began, SAWS granted monetary credits for service rendered before the plan began of a theoretical amount equal to two times what would have been contributed by the employee, with interest, prior to establishment of the plan. Monetary credits for service since the plan began are a percent (100%, 150%, 200%) of the employee's accumulated contributions. In addition, SAWS may grant, as often as annually, another type of monetary credit referred to as an updated service credit which is a theoretical amount which, when added to the employee's accumulated contributions and the monetary credits for service since the plan began, would be the total monetary credits and employee contributions accumulated with interest if the current employee contribution rate and SAWS matching percent had always been in existence and if the employee's salary had always been the average salary for the last three years that are one year before the effective date. At retirement, the benefit is calculated as if the sum of the employee's accumulated contributions with interest and the employer-financed monetary credits with interest were used to purchase an annuity.

Members can retire at ages of 60 and above with 10 or more years of service or with 20 years of service regardless of age. A member is vested after 10 years. The plan provisions are adopted by SAWS within the options available in the state statutes governing TMRS and within the actuarial constraints also in the statutes.

Contribution requirements are actuarially determined by TMRS's Actuary (See Summary of TMRS's Actuarial Assumptions and Methods in Part F of this footnote). The contribution rate for the employees is 3% of salary, and SAWS matching rate approximates 100% of the employee rate, both as adopted by the SAWS. Under the state law governing TMRS, SAWS contribution rate is annually determined by the actuary. This rate consists of the normal cost contribution rate and the prior service contribution rate, both of which are calculated to be a level percent of payroll from year to year. The normal cost contribution rate finances the currently accruing monetary credits due to SAWS matching percent, which are the obligation of SAWS as of an employee's retirement date not at the time the employee's contributions are made. The normal cost contribution rate is the actuarially determined percent of payroll necessary to satisfy the obligation of SAWS to each employee at the time his retirement becomes effective. The prior service contribution rate amortizes the unfunded (overfunded) actuarial liability (asset) over the remainder of the plan's 25-year amortization period.

When SAWS periodically adopts updated service credits and increases the annuities in effect, the increased unfunded actuarial liability is to be amortized over a new twenty-five year period. Currently, the unfunded actuarial liability is to be amortized over the twenty-five year period, which began January 1, 1998. The unit credit actuarial cost method is used for determining SAWS contribution rate.

C. San Antonio Water System (SAWS) (Continued)

Texas Municipal Retirement System (Continued)

Contributions are made monthly by both the employees and SAWS. Since SAWS needs to know its contribution rate in advance for budgetary purposes, there is a one-year delay between the actuarial valuation that is the basis for the rate and the calendar year when the rate goes into effect. Significant assumptions used in the actuarial valuation of annual required contributions include a rate of return on the investment of present and future assets of 8.0% per year. Additionally, there is no need to project salary increases since the benefit credits earned for service to date are not dependent on future salaries. Likewise, inflation and cost-of-living adjustments are not accounted for in the actuarial study. Assets are valued at amortized cost.

Principal Mutual Life Insurance Company

The contract with Principal Mutual Life Insurance Company (PMLIC) serves as a supplement to the TMRS and Social Security benefits. SAWS'covered payroll at January 1, 2001 under this contract was \$51,050.

SAWS provides supplemental pension benefits for all persons customarily employed at least 20 hours per week and five months per year through this defined benefit pension plan. Employees are eligible to participate in the plan on January 1 of the calendar year following date of hire. An employee covered by the plan may vest a portion of the plan benefits if termination occurs after sufficient years of service have been credited. The plan allows an employee to accrue vesting benefits as follows:

Years of Service	<u>Vested Percentage</u>
Less than 5	0%
5	50%
6	60%
7	70%
8	80%
9	90%
10 or more	100%

An employee is automatically 100% vested upon attainment of age 65 or upon becoming totally and permanently disabled.

Benefits for retired employees are fully guaranteed at retirement. The pension plans unallocated insurance contracts are valued at contract value. Contract value represents contributions made under the contract, plus interest at the contract rate, less funds used to purchase annuities or pay administrative expenses charged by Principal Life Insurance Co.

Significant assumptions used by PMLIC's actuary to compute the actuarially determined contribution requirements include: (a) a rate of return on the investment of present and future assets of 8.5 % per year, (b) salary scale from Table S-5 of the Actuary's Pension Handbook, plus 3.4%, and (c) plan expenses according to the expense scales of the Service Agreements.

The PMLIC contract funding policy provides for actuarially determined periodic contributions so that sufficient assets will be available to pay benefits when due. The actuarial cost method is known as the Entry Age Normal-Frozen Initial Liability Method. This method spreads the total cost of the projected pension benefits for each employee evenly from the date the employee is first eligible for the plan to the employee's assumed retirement date. As plan benefits are related to compensation, the cost is spread as a level percentage of compensation. The total of annual amounts for all employees combined is called the Normal Cost. The employee's Entry Age is determined as if the plan had always been in existence. Thus, as of the plan effective date, there are some accumulated Normal Costs for past years that have not been paid. The value of these costs is called the Frozen Initial Liability.

C. San Antonio Water System (SAWS) (Continued)

Principal Mutual Life Insurance Company (Continued)

In subsequent years the Frozen Initial Liability is reduced by employer deposits to the plan in excess of employer Normal Cost and interest requirements. This reduced amount is known as the Unfunded Frozen Initial Liability. Contribution requirements are established and may be amended by the System. Active members are not required to contribute to the plan. Any obligation with respect to the pension plan shall be paid by the System. The actuarial valuation, which was performed for the plan year, ended December 31, 2001 reflects an unfunded frozen initial liability of \$8,884. For the plan year ended December 2000, SAWS annual pension cost of \$2,770 was equal to SAWS required and actual contributions.

The PMLIC issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to Principal Life Insurance Company, Pension Diversified Retirement Services, Des Moines, Iowa 50392-0001 or by calling (515) 247-5111.

D. CPS All Employee Plan

The CPS Pension Plan is a self-administered, single-employer, defined-benefit contributory pension plan (Plan) covering substantially all employees who have completed one year of service. Normal retirement is age 65; however, early retirement is available with 25 years of benefit service and to those employees who are ages 55 or older with at least 10 years of benefit service. Retirement benefits are based on length of service and compensation, and benefits are reduced for retirement before age 55.

The Plan is sponsored by and may be amended by CPS, acting by and through the General Manager and Chief Executive Officer of CPS. The Plan assets are held in a separate trust that is periodically audited and which financial statements include historical trend information. Additional information may be obtained by writing the Employee Benefits Division of CPS, P.O. Box 1771, San Antonio, Texas 78296 or by calling (210) 978-2484.

Funding levels are established through annual actuarial evaluations and recommendations of an Administrative/Investment Committee, using both employee and employer contributions. Participating employees contribute 5 % of their total compensation and are fully vested after completing 7 years of credited service or at age 40. The balance of contributions made amounted to 3.8% and is the responsibility of CPS, considering actuarial information, budgetary compliance, and the need to amend the Plan with legal requirements. (See Summary of Contribution Information at Part A of this footnote).

As calculated under GASB Statement No. 27, CPS' annual pension cost and net pension obligation for the fiscal year ended January 31, 2001 were \$5,392 and \$99 respectively. The annual required contribution was determined as part of the January 1, 2000 actuarial valuation using (a) the five-year smoothed market method for asset valuation, (b) the projected unit credit for pension cost, and (c) the level dollar for amortization. The remaining amortization period is 11.01 years and is calculated using the level dollar open amortization method.

Significant actuarial assumptions used for the January 1, 2000 actuarial valuation include (a) a rate of return on the investment of present and future assets of 8.5 % per year compounded annually, (b) projected salary increases averaging 5.0 %, and (c) post-retirement cost-of-living increases of 2.0 %. The projected salary increases include an inflation rate of 4.0 %.

E. Required Three Year Trend Information

Trend information compares the annual required contribution to annual pension cost and the resultant net pension obligation as required by GASB Statement No. 27.

Pension Plan	Fiscal Year	Annual Required Contribution (ARC)	Interest on Net Pension Obligation (NPO)	Adjustment To ARC	Annual Pension Cost (APC)	Contributions In relation to ARC	Increase (Decrease) in NPO	Net Pension Obligation at Beginning of Year	Net Pension Obligation at End of Year	Percentage of APC Contributed
Fire and Police Pension – City of San Antonio	1999 2000 2001	\$ 36,882 40,238 42,065	\$	\$	\$ 36,882 40,238 42,065	\$	\$	\$	\$	100% 100% 100%
TMRS – City of San Antonio	1999 2000 2001	14,921 19,352 21,610			14,921 19,352 21,610					100% 100% 100%
CPS All Employee Plan 1	1999 2000 2001	14,642 12,288 5,397	42 8	(490) (13)	14,642 11,840 5,392	(14,152) (12,231) (5,392)	490 (391)	490 99	490 99 99	97% 103% 100%
TMRS – SAWS ²	1999 2000 2001	1,576 1,593 1,620			1,576 1,593 1,620					100% 100% 100%
PMLIC – SAWS ²	1999 2000 2001	3,344 4,753 2,770			3,344 4,753 2,770					100% 100% 100%

F. Significant TMRS Actuarial Assumptions and Methods

Significant assumptions used in the actuarial valuation by the Texas Municipal Retirement System's (TMRS) actuary are provided in the table below for both the City and SAWS:

TMRS Actu	arial Assumptions and Methods
Investment Return	8%
Inflation Rate	None
Projected Salary Increases	None
Post Retirement Benefit Increases	Included as a percentage of the Consumer Price Index
Actuarial Cost Method	Unit Credit
Amortization Method	Level Percent of Payroll
Remaining Amortization Period	25 Years – Open Period
Asset Valuation Method	Amortized Cost

Location of Schedules of Funding Progress

The Schedule of Funding Progress is located in the "Required Supplementary Information" section of this report. The schedules are designed to provide information about each entity's progress in accumulating sufficient assets to pay benefits due.

9. POST RETIREMENT BENEFITS

A. City of San Antonio

In addition to the pension benefits discussed in Note 8, the City provides all their retired employees with certain health benefits under two post-employment benefit programs. The first program is a health insurance plan, which provides benefits for all non-uniformed City retirees and for all, pre-October 1, 1989, uniformed (fire and police) retirees. Currently, there are 6,401 active civilian employees who may become eligible in the future. Employees become eligible for the program when they reach eligibility for the TMRS Pension Plan, discussed in Note 8. At September 30, 2001, there were 1,375 retirees participating in the program which covers eligible expenses at eighty percent after a deductible of \$200 (single)/\$400 (family) for non-Medicare and \$125/\$250 for Medicare retirees. The cost of the program is reviewed annually, and actuarially determined costs of medical claims are funded jointly by the City and retirees on a pay-as-you-go basis shared on a 67% City - 33% retiree cost allocation. Please note that the number of employees, retirees, and deductible amounts in this paragraph are not expressed in thousands. For retirees, total expenses for the year were \$5,492. For the year ended September 30, 2001, total contributions were as follows:

City	\$	2,539
Employees		1,467
TOTAL	<u>\$</u>	4,006

The second post-employment benefit program of the City provides retirement health care benefits for eligible Fire and Police Retirees, in accordance with provisions established by contract with the local Fire and Police Unions. Activity for this program had previously been reported in the Self-Insurance Internal Service Fund. Pursuant to the passage of Senate Bill 1568, the Fire and Police Retiree Health Fund, a separate and distinct statutory trust was created for this program.

The benefits of this plan are financed on a pay-as-you-go basis. The City currently makes contributions on behalf of 3,297 active Fire Fighters and Police Officers who may be eligible for benefits under this plan in the future. The benefits of the plan are not available until the employee has completed twenty years of service and the plan is currently providing benefits to 749 eligible retirees. The Program reimburses 80 percent of the amount of eligible claims for standard medical costs and 100 percent for hospitalization costs incurred by the retiree and their eligible dependents. Based on the Fire and Police contracts, the City contributed 9.4% of base pay plus longevity for active Fire and Police employees. Additionally, beginning in January 2001, active firefighters and police officers contribute \$20 per month. Please note the number of firefighters and police officers, retirees, and City monthly contribution rates in this paragraph are not expressed in thousands. For the year ended September 30, 2001, total expenses for retired employees was \$4,404 and total contributions were as follows:

City	\$ 14,741
Employees and Retiree Dependent Premiums	867
TOTAL	<u>\$ 15,608</u>

B. City Public Service (CPS)

CPS provides certain health care and life insurance benefits for retired employees. Most former CPS employees are eligible for these benefits upon retirement from CPS. Plan assets are held as part of CPS' Group Health and Life Insurance Plans and funding is from both participant and employer contributions determined by annual actuarial and inhouse calculations. Retired employees contribute to the health plan in varying amounts depending upon an equity formula that considers age and years of service. The Plans may be amended by CPS. The annual cost of retiree health care and life insurance benefits funded by CPS is recognized as an expense of CPS as employer contributions are made to the programs.

9. POST RETIREMENT BENEFITS (Continued)

B. City Public Service (CPS) (Continued)

These costs approximated \$2,700 for 2001. CPS reimbursed certain retirees and their spouses enrolled in Medicare Part B a percentage of the monthly premium, which totaled \$219 for fiscal year 2001.

Retired employees and covered dependents contributed \$1,100 for their health care and life insurance benefits in fiscal year 2001. There were approximately 2,070 retirees and covered dependents eligible for health care and life insurance benefits. Please note the number of retirees is not stated in thousands.

In view of the potential economic significance of these benefits, CPS has reviewed the present value of the postemployment benefit obligations for current retirees. The January 1, 2000 valuations are \$45,200 for health and \$16,000 for life insurance benefits. The actuarial analysis of the present value of postemployment benefit obligations for other participants fully eligible for benefits are estimated to be \$31,600 for health, \$4,700 for life insurance, and \$2,600 for disability benefits. CPS began partial accrual and funding of projected future benefits in 1992. Funding totaled \$2,600 in 2001, \$3,700 in 2000, and \$5,200 in 1999. For the health care plan, the actuarial cost method used is the Projected Unit Credit Actuarial Cost Method. For the life insurance and disability plans, CPS uses a present value method to determine the cost of benefits.

Significant actuarial assumptions used in the calculations for the January 1, 2000 actuarial valuations include (a) a rate of return on the investment of present and future assets of 8.5% per year for the health and life plans and 7% per year for the disability, (b) projected salary increases for the plans ranging from 3.3% to 12.0% depending on age for base and other salaries, and (c) medical cost increases projected at 6% for 2001 and 2000.

C. San Antonio Water System (SAWS)

SAWS provides certain health care and life insurance benefits for retired employees. Substantially all full-time employees who retire from SAWS may become eligible for those benefits. On May 31, 2001, there were 318 retirees with life insurance and 343 retirees with medical coverage. Please note the numbers of retirees is not stated in thousands.

SAWS provides medical and life insurance for retirees and recognizes the cost of providing these benefits on a pay-as-you-go basis by expensing the annual insurance. For the year ending May 31, 2001, premiums for medical insurance and life insurance amounted to \$2,147 and \$44, respectively. Those and similar benefits for active employees are provided through insurance companies.

10. CPS SOUTH TEXAS PROJECT (STP)

Joint Operations

CPS is one of four participants in the STP, which consists of two 1,250-megawatt nuclear generating units in Matagorda County, Texas. The other participants in the project are Reliant Energy, formerly known as HL&P, Central Power and Light Company (CPL), and the City of Austin. In-service dates for STP were August 1988 for Unit 1 and June 1989 for Unit 2. CPS' 28% ownership in the STP represents 700 megawatts of plant capacity. At January 31, 2001, CPS' investment in the STP utility plant was approximately \$1,700,000 net of accumulated depreciation.

Effective November 17, 1997 the Participation Agreement among the owners of STP was Amended and Restated and the STP Nuclear Operating Company, a Texas non-profit non-member corporation created by the participants, assumed responsibility as the licensed operator of STP. The participants share costs in proportion to ownership interests, including all liabilities and expenses of STP Nuclear Operating Company.

10. CPS SOUTH TEXAS PROJECT (STP) (Continued)

Nuclear Insurance

The Price-Anderson Act, a comprehensive statutory arrangement providing limitations on nuclear liability and governmental indemnities, is in effect until August 1, 2002. The limit of liability for licensees of nuclear power plants is \$9,340,000 per incident. The maximum amount that each licensee may be assessed following a nuclear incident at any insured facility is \$83,900 (amount may be adjusted for inflation) for each licensed reactor, but not more than \$10,000 per reactor for each nuclear incident in any one year. CPS and each of the other participants of STP are subject to such assessments, and all participants have agreed that any such assessments will be borne on the basis of their respective ownership interests in STP. For purposes of these assessments, STP has two licensed reactors. The participants have purchased the maximum limits of nuclear liability insurance, as required by law, and have executed indemnification agreements with the NRC, in accordance with the financial protection requirements of the Price-Anderson Act.

A Master Worker Nuclear Liability policy, with a maximum limit of \$400,000 for the nuclear industry as a whole, provides protection from nuclear-related claims of workers employed in the nuclear industry after January 1, 1988, who do not use the workers' compensation system as sole remedy and bring suit against another party.

NRC regulations require licensees of nuclear power plants to obtain on-site property damage insurance in a minimum amount of \$1,060,000. NRC regulations also require that the proceeds from this insurance be used first to ensure that the licensed reactor is in a safe and stable condition so as to prevent any significant risk to the public health or safety, and then to complete any decontamination operations that may be ordered by the NRC. Any funds remaining would then be available for covering direct losses to property.

The owners of STP currently maintain on-site property damage insurance in the amount of \$2,750,000 of nuclear property insurance, which is above the legally required amount of \$1,060,000, but is less that the total amount available for such losses. The \$2,750,000 of nuclear property insurance is composed of \$500,000 for primary property damage insurance and a layer of excess property damage insurance that would contribute \$2,250,000 of additional coverage that is subject to a retrospective assessment from each electric utility which is a member of Nuclear Electric Insurance Limited (NEIL). In the event that property losses as a result of an accident at the nuclear plant of any utility insured by NEIL exceed the accumulated funds available to NEIL, a retrospective assessment could occur. The maximum aggregate assessment under current policies for both primary and excess property damage insurance is \$12,900 during any one policy year.

Nuclear Decommissioning

In July 1990, CPS, together with the owners of the STP, filed with the NRC a certificate of financial assurance for the decommissioning of the nuclear power plant. The certificate assures that CPS will meet the minimum decommissioning funding requirements mandated by the NRC. The STP owners agreed in the financial assurance plan that this cost estimate would be reviewed and updated periodically as it could change by a material amount. In 1994, the owners did conduct a review of decommissioning costs. The results showed that CPS' share of decommissioning costs is now approximately \$270,000 in 1994 dollars, which also exceeded NRC minimum requirements. In 1999, the owners conducted an additional review of decommissioning, and results showed that CPS' share of decommissioning costs are now approximately \$311,000 in 1998 dollars.

In 1991, CPS started accumulating the decommissioning funds in an external trust, in accordance with the NRC's regulations. The Decommissioning Trust Assets and related liabilities are included in CPS' financial statements as a component unit. At January 31, 2001, CPS has accumulated approximately \$119,800 in decommissioning funds in the external trust. Based on the annual calculation of financial assurance required by the NRC, CPS' trust balance exceeded the calculated financial assurance amounts of \$61,000 at December 31, 2000. Based upon the 1994 decommissioning cost study, the annual levelized funding into the trust of \$9,400 for 2001 was expensed by CPS.

11. COMMITMENTS AND CONTINGENCIES

A. City of San Antonio

Grants

The City has received significant financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements, and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, liabilities resulting from disallowed claims, if any, will not have a materially adverse effect on the City's financial position at September 30, 2001. Grants awarded by federal, state and other governmental agencies but not yet earned nor received in cash as of September 30, 2001 were \$145,440.

Revenue from City Public Service

The Trust Indenture of City Public Service provides for payments to the City up to 14% of CPS' gross revenues, as defined, to be paid or provided to the City. For the year ended September 30, 2001, the City recorded as revenue from CPS \$182,411 in the General Fund.

Capital Improvement Program

The City will be undertaking various capital improvements to its airport system during fiscal year 2002. The estimated cost of these improvements is \$88,829. Approximately \$12,346 of the total will be funded by federal grants.

Revenue from San Antonio Water System

City ordinance No. 75686 provides for payments to the City up to 2.7% of SAWS' gross revenues, as defined, to be paid or provided to the City. For the year ended September 30, 2001, the City recorded as revenue from SAWS \$5,529 in the General Fund. Additionally, the City recorded revenue in the amount of \$16,797 in the Stormwater Special Revenue Fund for stormwater fees.

Litigation

The City is involved in various lawsuits related to alleged personal and property damages, wrongful death, breach of contract, various claims from contractors for additional amounts under construction contracts, property tax assessments, environmental matters, class action and promotional practices, and discrimination cases. As of September 30, 2001, alleged damages in lawsuits are approximately \$51,000. The Office of the City Attorney estimates the probable liability for these suits will approximate \$11,000 which is reserved for claims liability in the amount of \$18,500. The estimated liability, including an estimate of incurred but not reported claims, is recorded in the Insurance Reserve Fund. The City makes significant estimates in determining the amounts of unsettled claims under its self-insurance program and believes that the self-insurance reserves recorded in the Self-Insurance Funds are adequate to cover losses for which the City may be liable. It is not determinable whether additional claims or revisions to estimates required for settlement on existing claims could have a material effect on the general purpose financial statements.

A. City of San Antonio (Continued)

Arbitrage

The City has issued certain tax-exempt obligations that are subject to Internal Revenue Service (IRS) arbitrage regulations. Non-compliance with these regulations, which pertain to the utilization and investment of proceeds, can result in penalties including the loss of the tax-exempt status of the applicable obligations retroactive to the date of original issuance. In addition, the IRS requires that interest income earned on proceeds in excess of the arbitrage rate on applicable obligations be rebated to the federal government. The City monitors its bond proceeds in relation to arbitrage regulations, and "arbitrage rebate" is estimated and recorded in the respective City funds.

A. City of San Antonio (Continued)

Landfill Postclosure Care Costs

In October 1993, the City Council approved closure of the Nelson Gardens Landfill, which immediately stopped accepting solid waste. Subsequent to landfill closure, Federal and State laws required the City to incur certain postclosure care costs over a period of thirty years. As of September 30, 1994, the City estimated these costs for postclosure of the Nelson Gardens Landfill at \$3,800. The estimate was based on estimated costs for installation of a leachate and groundwater collection system, installation of a methane recovery system, geotechnical and environmental engineering services, and monitoring and maintaining the facility for a thirty year period. In accordance with GASB Statement No. 18, "Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs", the estimated postclosure cost of \$3,800 for the Nelson Gardens Landfill was recorded as a liability and expensed in the Solid Waste Enterprise Fund in fiscal year 1994.

Each fiscal year the City performs an annual re-evaluation of the postclosure care costs associated with the Nelson Gardens Landfill. The annual re-evaluation conducted for the fiscal year ended September 30, 2001 resulted in an estimated postclosure care liability for the Nelson Gardens Landfill of \$1,124. This represents a reduction of \$41 from the prior fiscal year for expenditures incurred for geotechnical and environmental engineering services.

TNRCC Financial Assurance

The City is required under the provision of the Texas Administrative Code to provide financial assurance to the Texas Natural Resource Conservation Commission (TNRCC) related to the closure of municipal solid waste operations including, but not limited to, storage, collection, handling, transportation, processing, and disposal of municipal solid waste. As such, financial assurance is required to ensure that funds are available, when needed, to meet costs associated with the closure of the City's North East Transfer Station. Additionally, financial assurance is required to demonstrate financial responsibility for underground storage petroleum facilities. As of September 30, 2001, the permit for the North East Transfer Station has been transferred from the City and the new permitee has provided adequate financial assurance for this facility. Based on the number of underground petroleum storage tanks, the City is required to provide \$1,000 of financial assurance related to the underground storage facilities.

A. City of San Antonio (Continued)

Alamodome Soil Remediation

The City has taken an aggressive approach to dealing with environmental issues resulting from the construction of the Alamodome, a multi-purpose domed facility. It is working in conjunction with the Texas Natural Resources Conservation Commission (TNRCC) on the continued development and implementation of a remediation plan that addresses both on and off-site locations that may contain contaminated soil. As of September 30, 2001, the City has expended approximately \$13,255 related to Alamodome soil remediation efforts, inclusive of the supplemental environmental projects, and estimates the remaining cost for soil remediation to be approximately \$243. In January 1996, TNRCC issued its Executive Director's Preliminary Report assessing a penalty against the City and VIA Metropolitan Transit (VIA) along with certain technical recommendations for alleged violations in the handling of contaminated soils at the Alamodome site. On February 12, 1997, the City and TNRCC entered into an Agreed Order relating to enforcement actions taken by the Commission against the City and VIA which provided for a reduced penalty amount because of positive actions taken by the City to initiate corrective actions in advance of the Agreed Order.

Under the Agreed Order, the Commission would also defer the remaining portion of the reduced fine upon successful completion, by the City, of certain supplemental environmental projects in the total amount of \$628. The City, under separate agreement with VIA, would assume responsibility for the remediation of the remaining sites, with VIA contributing \$350 towards these efforts.

The City to date has completed the Supplemental Environmental Projects as identified in the Agreed Order and has received concurrence from the TNRCC that these projects were successfully completed. Additionally, eight of the ten sites that require remedial activity under the Agreed Order have been completed. The TNRCC has provided closure letters for all of these sites. Final remediation is scheduled for fiscal year 2002 for the two remaining sites.

B. CPS

Other

Purchase and construction commitments amounted to approximately \$1,800,000 at January 31, 2001. This amount includes approximately \$671,900 that is expected to be paid for natural gas purchases to be made under the contracts currently in effect through June 2002; the actual amount to be paid will be dependent upon CPS' actual requirements during the contract period and the price of gas. Commitments also include \$84,600 for pipeline quality gas to be produced from the City of San Antonio "Nelson Gardens" landfill under the contract which is currently in effect through the year 2017. Also included is \$47,400 for coal purchases through December 2003, \$357,000 for coal transportation through December 2004, and \$6,800 for treated cooling water through 2005, based upon the minimum firm commitment under these contracts.

Additional purchase commitments at January 31, 2001, which are related to STP include approximately \$302,800 for raw uranium and associated fabrication and conversion services. This amount represents services that will be needed for future refueling through the year 2028.

B. CPS (Continued)

Other

The Public Utility Commission of Texas (PUCT) has promulgated new rules designed to comply with legislative changes affecting the utility industry. The Transmission Pricing and Access Rule (Rule) mandates that electric utilities charge customers for wholesale open transmission access according to a formula based on a single state-wide fee. This rate structure potentially will cost CPS \$20,000 to \$25,000 per year in additional transmission costs that will effectively subsidize competing utilities with higher transmission costs. Under a phased-in feature of this plan, CPS' costs for calendar years 1997, 1998, 1999, 2000 were approximately \$1,300 \$1,400, \$5,900 and \$20,500 million respectively. In March 2000, CPS began recovering these costs from customers.

CPS challenged the initial Rule's validity in State District Court. CPS appealed the State District Court's opinion upholding the Rule's validity, and the court of Appeals overturned the District Court's decision. The case was appealed by the Attorney General to the Texas Supreme Court, and the Supreme Court heard arguments on December 6, 2000, and the Supreme Court's decision is pending. This case will have only a limited effect for CPS in mitigating the impact of the PUCT's current Rules because the primary amounts CPS could potentially be refunded are only those deficit amounts from 1997, 1998, and 1999, referred to above.

Joint Operations Agreement

A 1997 Joint Operations Agreement resulted from the litigation settlement with Reliant Energy, formerly known as Houston Lighting & Power, over its management of STP during the construction and early operating periods. The Joint Operating Agreement is an arrangement to jointly dispatch CPS' and Reliant's generating plants to take advantage of the most efficient plants and favorable fuel prices of each utility. CPS receives, in monthly cash payments, ninety percent of the savings realized from the jointly operated systems. This joint operation agreement must result in at least \$10,000 in cumulative savings per year to CPS, or Reliant will make up the difference in cash. A similar payment will be made by Reliant to ensure benefits to CPS of \$150,000 in savings during the ten-year life of this agreement. As of January 31, 2001, CPS' total cumulative savings were \$137,600.

Litigation

Additionally, in the normal course of business, CPS is involved in other legal proceedings related to alleged personal and property damages, breach of contract, condemnation appeals and discrimination cases. Also, CPS power generation activities and other utility operations are subject to extensive state and federal environmental regulation. In the opinion of management of CPS, the outcome of such proceedings will not have a material adverse effect on the financial position or results of operations of CPS.

C. SAWS

Other

SAWS is committed under various contracts for completion of construction or acquisition of utility plants totaling approximately \$91,400 as of May 31, 2001. Funding of this amount will come from available revenues of SAWS, contributions from developers, and restricted assets.

Litigation

SAWS is the subject of various claims and litigation which have risen in the ordinary course of its operations. Management, in consultation with legal counsel, is of the opinion that SAWS' liabilities in these cases, if decided adversely to SAWS, will not be material.

12. SEGMENT INFORMATION

The City has four enterprise operations, which include the Airport System, Parking Facilities, Golf Course System, and Solid Waste System. Segment information for these operations and the City's significant discretely presented component units, CPS and SAWS, for the year ended September 30, 2001 is as follows:

- CITY OF SAN ANTONIO, TEXAS -

		:		Segm	ent In	Segment Information								:
	N S	Airport System	Parking Facilities	acilities	Golf	Golf Course System	Solic Sy	Solid Waste System	Tota	Total Primary Government	Gas a Syste	Gas and Electric System (CPS) ¹	San Wate (S.	San Antonio Water System (SAWS)²
Operating Revenues	S	39,815	∽	7,986	∽	6,677	∽	41,651	∽	96,129	∽	1,338,970	↔	199,884
of Depreciation Depreciation		21,223		4,894		6,209		44,429		76,755		939,152		125,084
Operating Income		11,303		2,485		(99)		(2,986)		10,736		202,496		25,195
Other Revenue (Expenses)		(2,243)		(949)		(255)		365		(3,082)		(108,913)		(31,035)
Operating Transfers In (Out) Extraordinary Items		(1,151) (711)		(242)		(330)		(241)		(1,964) (711)		(2,586)		
Net Income (Loss)	\$	7,198	\$	1,294	s	(651)	∽	(2,862)	S	4,979	so.	766,06	S	(5,840)
Total Assets	S	298,702	∽	52,936	∽	10,396	↔	12,104	∽	374,138	∽	5,978,676	∽	1,828,384
Total Equity	S	181,439	∽	11,635	∽	4,013		7,408	∽	204,495	S	2,139,531	S	908,525
Working Capital	S	6,065	69	3,413	↔	(536)	∽	2,607	6	11,549	\$	345,472	S	19,865
Additions to Fixed Assets	∽	9,411	∽	6,845	6 9	33		866	∽	17,287	∽	248,155	S	116,923
Net Capital Contributions	∽	79,600	∽	190	6/9	5,526		3,699	69	89,015	\$		∽	622,585
Outstanding Revenue Bonds Outstanding Bonds and Certificates of	∽	104,954	∽	24,700	∽		∽		∽	129,654	⇔	2,506,644	↔	705,245
Obligation	S		€ >	15,035	∽	3,762	∽		6	18,797	S		s	
For the Fiscal Year Ended January 31, 2001	01													
Too it is an income that it is not income.														

13. INSURANCE

A. City of San Antonio

Property and Casualty Liability

At September 30, 2001, the City has excess insurance coverage through North River Insurance Company for liability. The blanket policy provides general and auto liability along with police professional errors and omissions and EMS Medical Malpractice, and Civil Rights and Employee Benefits Liability Coverage. The Travelers Insurance Company provides property coverage on the City's building and contents inventory. The City utilizes a third party administrator for the handling of administration, investigation, and adjustment of liability claims.

Obligations for claims under these programs are accrued in the City's Self-Insurance Reserve Fund based on the City's estimates of the aggregate liability for claims made and claims incurred but not reported, and Departments are assessed premiums to cover expenditures. In fiscal year 2001 and 2000, there were no significant reductions in insurance coverage and claims settlements did not exceed insurance coverage for each of the past three years.

Employee Health Benefits

The City provides its current employees with a comprehensive employee benefit program including coverage for medical, dental and life insurance, vision, dependent care reimbursement accounts and additional life insurance for its employees and their dependents. The City's self-insured medical programs are provided to all City employees. Obligations for benefits are accrued in the City's Self-Insurance Employee Benefits Insurance Fund based upon the City's estimates of the aggregate liability for unpaid benefits.

Workers' Compensation

The City self-insures for Workers' Compensation. The City is a member of the Texas Municipal League (TML) Workers' Compensation Joint Insurance Fund, an unincorporated association of political subdivisions of the State of Texas. The TML Workers' Compensation Joint Insurance Fund is not intended to operate as an insurance company, but rather is intended to be a contracting mechanism which the City as a member utilizes to administer self-insurance workers' compensation benefits to its employees for claims that occurred prior to September 30, 1986. The City also utilizes a third party administrator for the handling of administration, investigation, and adjustment of workers' compensation claims that occurred after October 1, 1986. All loss contingencies, including claims incurred but not reported, if any, are recorded in the City's Self-Insurance Workers' Compensation Fund and Departments are assessed premiums to cover expenditures. As of September 30, 2001, the City has excess workers' compensation coverage through the North River Insurance Company.

Unemployment Compensation Program

The Unemployment Compensation Program of the Self-Insurance Fund provides a central account for payment of unemployment compensation claims. As of the fiscal year end, claims were being administered internally by the City and are paid to the Texas Workforce Commission on a reimbursement basis. All costs incurred are recorded on a claim paid basis.

13. INSURANCE (Continued)

A. City of San Antonio (Continued)

Extended Sick Leave Program

The Extended Sick Leave Program of the Self-Insurance Fund is used to pay benefits associated with the City's employee long-term disability plan. Benefits are administered by the City. Actual costs are incurred when extended leave is taken.

Employee Wellness Program

The Self-Insurance Employee Wellness Program Fund is used to account for revenues and operating expenses of the City's Occupational Health Clinic operated by the San Antonio Metropolitan Health District. The clinic's operation is supported by transfers from the Workers' Compensation Fund and the Employee Health Benefits Fund as expenses are incurred. In fiscal year 1999, the Employee Assistance Program was established to offer City employees short term mental health, marital, and financial counseling, as well as substance abuse intake and assessment. The Program was funded by a transfer from the Workers' Compensation Fund.

Claims Liability

The liability for the Employees Benefits Program is based on the estimated aggregate amount outstanding at the balance sheet date for unpaid benefits. Liabilities for the Insurance Reserve and Worker's Compensation Programs are reported when it is probable that a loss has occurred as of the balance sheet date and the amount of the loss can be reasonably estimated. These liabilities include allocable loss adjustment expenses, specific incremental claim adjustment expenses such as the cost of outside legal counsel, and a provision for claims which have been incurred but not reported (IBNR). Unallocated claim adjustment expenses have not been included in the calculation of the outstanding claims liability as management of the City feel it would not be practical or cost beneficial. In addition, based on the difficulty in determining a basis for estimating potential recoveries and the immateriality of prior amounts, no provision for subrogation or salvage has been included in the calculation of the claims liability. The claims liability reported in the accompanying financial statements for the Insurance Reserve and Workers' Compensation Programs is based on a discounted rate of 4.5% in anticipation of future investment earnings.

The following is a summary of changes in claims liability for the City's Insurance Reserve, Employee Benefits, and Workers' Compensation Programs for the year ended September 30, 2001:

	Schedule of Change	s In Claims Liabi	lity	
Fund	Liability Balance October 1,	Claims & Adjustments	Claims Payments	Liability Balance September 30,
Insurance Reserve				
Fiscal Year 2000	18,531	5,119	(5,119)	18,531
Fiscal Year 2001	18,531	6,434	(6,434)	18,531
Employee Benefits				
Fiscal Year 2000	3,415	28,429	(28,429)	3,415
Fiscal Year 2001	3,415	34,238	(33,638)	4,015
Workers' Compensation ¹				
Fiscal Year 2000	16,858	8,496	(8,496)	16,858
Fiscal Year 2001	16,858	10,532	(8,685)	18,705

¹The Worker's Compensation Liability Balance of \$18,705 is comprised of \$16,379 recorded in the Workers Compensation Fund and the remaining liability of \$2,326 is recorded in Proprietary Funds.

13. INSURANCE (Continued)

B. CPS

CPS is exposed to various risks of loss including those related to torts, theft or destruction of assets, errors and omissions, and natural disasters. CPS purchases commercial liability and property insurance coverages to provide protection in event of large/catastrophic claims. CPS performs actuarial studies periodically to determine its insurance retentions. An actuarial study was last performed in 2000.

In addition, CPS is exposed to risks of loss due to death of, and injuries to, or illness of, its employees. CPS makes payments to external trusts to cover the claims under the related plans. At January 31, 2001 and 2000, CPS has accumulated approximately \$139,100 and \$143,400, respectively, in these external trusts. The trust accounts and related claims liabilities are not included in CPS' financial statements. CPS has recorded \$18,300 of expense related to these plans for the year ended January 31, 2001 and \$17,400 for the year ended January 31, 2000.

In January 2001, CPS recorded \$12,000 additional depreciation expense for dismantling of storeroom and general property locations. CPS recorded estimated costs for landfill and fly ash pond closure, dismantling, and remediation of \$400 in 2001. Closure and postclosure costs were estimated for the Class I non-hazardous waste landfill in accordance with EPA regulations.

Based upon the guidance of GASB Statement No. 10, Accounting and Financial Reporting for Risk Financing and Related Insurance Issues, the following information is provided regarding the changes in the insurance reserves for property, and employee and public liability claims for the years ended January 31, 2001 and 2000:

Schedule of Change	s In Claims Liabi	lity	
Liability Balance February 1,	Claims & Adjustments	Claims Payments	Liability Balance January 31,
10,252	7	(101)	10,158
10,158	406	(620)	9,944
ms			
3,540	5,549	(3,486)	5,603
5,603	3,117	(2,880)	5,840
	Liability Balance February 1, 10,252 10,158 ms 3,540	Liability Balance February 1, Claims & Adjustments 10,252 7 10,158 406 ms 3,540 5,549	February 1, Adjustments Payments 10,252 7 (101) 10,158 406 (620) ms 3,540 5,549 (3,486)

13. INSURANCE (Continued)

C. SAWS

Risk Management

SAWS is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

SAWS is self administered and self-insured for the first \$500 of each worker's compensation and \$250 for general liability, automobile liability, public official's liability and \$100 for pollution legal liability (new coverage during Fiscal Year 2001) claim whereby any claim which cost exceeded the self insured retention limit would be covered through SAWS' comprehensive commercial insurance program. For the fiscal year ended May 31, 2001, there were no reductions in insurance coverage from the previous year and there were no claims which exceeded the self insured retention limit. Settled claims have not exceeded the insurance coverage in any of the past three fiscal years.

SAWS had recorded a liability in the amount of \$2,174 as of May 31, 2001, which is reported as a current liability. The claims liability, including incurred but not reported claims, is based on the estimated ultimate cost of settling the claims. The claims liability includes medical and rehabilitation costs, which are considered incremental claim adjustment expenses. Changes in the liability amount for the last two fiscal years were:

		Schedule	of Chan	ges In Clai	ms Liat	oility	
Year Ended May 31,	of l	e at Beginning Fiscal Year Liability	-	laims & justments		Claims Payments	 nce at End of Year Liability
2000	\$	3,652	\$	714	\$	(1,503)	\$ 2,863
2001	\$	2,863	\$	913	\$	(1,602)	\$ 2,174

14. DEFICITS IN FUND BALANCES / RETAINED EARNINGS

Special Revenue Funds

As of September 30, 2001, deficit fund balance at year end is reported in the Home Program and the Community Development Program in the amounts of \$33 and \$114 respectively. The deficit is attributable to projects for which reprogramming of Home Program and Community Development Program funds will occur subsequent to year end. Upon reprogramming of funds, the deficit fund balance will be fully funded.

Following is a reconciliation of the deficit fund balances disclosed above to total Special Revenue Fund Equity reported in the Combined Balance Sheet as of September 30, 2001:

Budgeted on an annual basis - Fund Balances		\$	93,005
Budgeted on a project basis - Fund Balances			
Home Program	\$ (33)		
Community Development Program	(114)		
Categorical Grant-in Aid	2,759		
Community Services	11,665		
HUD 108 Loan Program	 132		
Total budgeted on a project basis - Fund Balances			14,409
Total Special Revenue Fund Equity		<u>\$</u>	107,414

Enterprise Funds

As of September 30, 2001 a deficit retained earnings at year end is reported in the Golf Course System Fund in the amount of \$1,513. This deficit is attributable to a decline in revenues in recent years due to increased competition by the private sector and extreme weather patterns. In addition, increased labor and equipment costs have contributed to the deficit. The City's Organizational Review Division within the Budget and Employee Services Department conducted a performance review of the Parks Department's Golf Operations Division to address these issues. The results of this review were presented to Council along with recommendations, which would increase revenues and improve the quality of the municipal courses. Implementation of the recommendations associated with the performance review are ongoing and it is anticipated that the golf courses will become more competitive in the marketplace in future years.

Following is a reconciliation of the deficit retained earnings disclosed above to total Enterprise Fund Equity reported in the Combined Balance Sheet as of September 30, 2001:

Airport System - Retained Earnings	\$ 101,839
Parking Facilities - Retained Earnings	11,444
Golf Course System - Retained Earnings	(1,513)
Solid Waste System - Retained Earnings	<u>3,710</u>
Total Enterprise Fund - Retained Earnings	\$ 115,480
Enterprise Fund - Contributed Capital	<u>89,015</u>
Total Enterprise Fund Equity	<u>\$ 204,495</u>

14. DEFICITS IN FUND BALANCES / RETAINED EARNINGS (Continued)

Internal Service Funds

As of September 30, 2001, a deficit retained earnings at year end is reported in the Information Services Fund in the amount of \$5,733. This deficit is attributable to depreciating contributed equipment, while not depreciating or amortizing the offsetting Contributed Capital in the reserve for equipment renewal and replacement component of retained earnings.

As of September 30, 2001, deficit retained earnings at year end are reported within the Self-Insurance Fund in the Employee Benefits Program and the Unemployment Compensation Program in the amounts of \$4,819 and \$53 respectively. The City will fund the deficits through assessments charged to the various City funds in future years. Strategies such as cost containment programs including hospital audits, hospital pre-certification, utilization review, large case management, prescription benefit management, and a preferred provider organization are utilized to manage the rising costs of medical care. In addition to continuing enhancement of these cost containment programs, the City will seek the services of an outside consultant in 2002 to perform a comprehensive review of the Employee Benefits Program.

Following is a reconciliation of the deficit retained earnings disclosed above to total Internal Service Fund Equity reported in the Combined Balance Sheet as of September 30, 2001:

Other Internal Services - Retained Earnings		\$	38,596
Information Services			(5,733)
Self-Insurance Programs - Retained Earnings			
Insurance Reserve Program	\$ 7,649		
Employee Benefits Program	(4,819)		
Worker's Compensation Program	3,292		
Unemployment Compensation Program	(53)		
Other Self-Insurance Programs	 64		
Total Self-Insurance Program - Retained Earnings			6,133
Internal Service Fund - Contributed Capital			39,418
Total Internal Service Fund Equity		<u>\$</u>	78,414

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15. CONTRIBUTED CAPITAL

Activity for the year ended September 30, 2001, related to contributed capital is as follows:

				P.	oprie	tary Fur	nd Ty	/pe Cont	ribut	Proprietary Fund Type Contributed Capital								
	S	Airport System	9. 3. E.	Parking Facilities	Golf Sy	Golf Course System	Soli	Solid Waste System	GC	Total Primary Government Enterprise Funds	l s	Internal Service	Gov	Total Primary Government	Gas and Electric System (CPS) ¹	ectric	San A Water (SA)	San Antonio Water System (SAWS) ²
Contributed Capital, October 1	S	81,154	∽	\$ 061	↔	5,526 \$	↔	3,699	∽	695'06	6/ 3	38,811	∽	129,380	∽	0	∽	598,076
Additions - Local Government Erderal												209		209				
Customers Intergovernmental																		24,509
Deductions - Amortization of Federally Contributed Fixed Assets		(1,554)								(1,554)				(1,554)				
Contributed Capital, September 30	S	\$ 009,67	∽	190 \$	s,	5,526 \$	∽	3,699	s	89,015	∽	39,418	∽	128,433	\$	0	\$	622,585
¹ For the fiscal year ended January 31, 2001 ² For the fiscal year ended May 31, 2001	2001																	

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16. FUND EQUITY

The amounts reported on the combined balance sheet identified as designated fund balance for the year ended September 30, 2001 are comprised of the following:

General Fund

Designated for Budget Carryforwards Designated for Revenue Loss			\$ 14,053 23,168
Total Designated – General Fund			\$ 37,221
Special Revenue Fund			
Designated for Budget Carryforwards			
Convention Center System Development Fund	\$	49	
Emergency Medical Services Fund		124	
Hotel Motel Tax Fund		1,080	
Alamodome Fund		122	
Special Revenue Reserve Fund		100	
Street Maintenance and Improvements Fund		1,115	
Stormwater Operations Fund		304	
International Center Fund		69	
Job Training, Neighborhood Revitalization and			
Economic Development Fund		3,528	
Community Services Fund		1	
Parks Development and Expansion Fund		48	
Total Designated for Budget Carryforwards			\$ 6,540
Designated for Improvement and Contingency			
Hotel Motel Tax Fund	\$	7,511	
Alamodome Fund		230	
Nelson Wolff Stadium		21	
Total Designated for Improvement and Contingency	•		7,762
Designated for Renewal and Improvement			
Hotel Motel Tax Fund	\$	1,670	
Alamodome Fund		2,559	
Total Designated for Renewal and Improvement			 4,229
Total Designated - Special Revenue Fund			\$ 18,531

The above designations are utilized in the City's governmental funds to indicate plans by management to earmark an amount of fund balance for contingencies, future capital improvements, acquisitions, and capital expenditures. The General Fund designation for revenue loss increased by \$2,300 to \$23,168 as of September 30, 2001.

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17. SUBSEQUENT EVENTS

A. City of San Antonio

Sale of Refunding and New Money General Obligation Debt

The market environment provided an opportunity for the City to take advantage of the low interest rates and issue new money obligations to finance the City's on-going capital improvement program. On November 8, 2001, the City Council approved the sale of the following obligations:

\$84,945 General Improvement and Refunding Bonds, Series 2001, maturing 2002 through 2022, with interest rates ranging from 3.000% to 5.250%.

\$65,195 Combination Tax and Revenue Certificates of Obligation, Series 2001, maturing 2003 through 2014, with interest rates ranging from 4.000% to 5.250%.

\$251,280 General Improvement Forward Refunding Bonds, Series 2002, maturing 2002 through 2013, with interest rates ranging from 4.000% to 5.250%.

Delivery of the proceeds from the 2001 obligations occurred on November 29, 2001. Proceeds of the Series 2001 obligations will be utilized to refund a portion of the City's outstanding tax supported debt and to finance general improvements to the City, including streets and pedestrian improvements, drainage improvements, flood control with park improvements, parks and recreation facilities improvements, library improvements, and public safety improvements.

Delivery of the 2002 Forward Refunding bonds is scheduled to occur on May 7, 2002 and will be utilized to refund the Refunded Obligations.

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City of San Antonio Texas

Required Supplementary Information (Unaudited)



REQUIRED SUPPLEMENTARY INFORMATION - (UNAUDITED) SCHEDULES OF FUNDING PROGRESS LAST THREE FISCAL YEARS

FIRE AND POLICE PENSION PLAN-CITY OF SAN ANTONIO

UAAL AS A	PERCENTAGE OF COVERED PAYROLL	94% 138% 165%	UAAL AS A	PERCENTAGE OF COVERED PAYROLL	%99 %2% 92%	UAAL AS A	PERCENTAGE OF COVERED PAYROLL	(25)% 1% 10%
	COVERED PAYROLL	\$ 168,944 162,892 155,389		COVERED PAYROLL (1)	\$ 168,040 154,797 140,375		COVERED PAYROLL	\$ 148,900 138,500 129,100
	FUNDED RATIO	88% 82% 78%		FUNDED RATIO	78% 78% 79%		FUNDED	%86 %001
	UNFUNDED ACTUARIAL ACCRUED LIABILITY (UAAL)	\$ 158,372 224,960 256,468	Q	UNFUNDED ACTUARIAL ACCRUED LIABILITY (UAAL)	\$ 111,362 104,487 91,120		UNFUNDED ACTUARIAL ACCRUED LIABILITY (UAAL)	\$ (37,300) 1,600 12,900
TY OF SAN ANTONIO	ENTRY AGE ACTUARIAL ACCRUED LIABILITY (AAL)	\$ 1,339,954 1,256,746 1,160,023	TEXAS MUNICIPAL RETIREMENT SYSTEM-CITY OF SAN ANTONIO	UNIT CREDIT ACTUARIAL ACCRUED LIABILITY (AAL)	\$ 499,824 475,605 434,544	EE PLAN	UNIT CREDIT ACTUARIAL ACCRUED LIABILITY (AAL)	\$ 610,800 565,000 520,500
FIRE AND POLICE PENSION PLANCITY OF SAN ANTONIO	ACTUARIAL VALUE OF ASSETS	\$ 1,181,582 1,031,786 903,555	IPAL RETIREMENT SY	ACTUARIAL VALUE OF ASSETS	\$ 388,462 371,118 343,424	CITY PUBLIC SERVICE ALL EMPLOYEE PLAN	ACTUARIAL VALUE OF ASSETS	\$ 648,100 563,400 507,600
FIRE AND POL	ACTUARIAL VALUATION DATE	10-01-00 10-01-99 10-01-98	TEXAS MUNIC	ACTUARIAL VALUATION DATE	12-31-00 12-31-99 12-31-98	CITY PUBLIC	ACTUARIAL VALUATION DATE	01-01-00 01-01-99 01-01-98

NOTES: (1) Abstracted from City payroll records.

⁽²⁾ GASB Statement No. 27 requires the above trend information for a period of three years.

— CITY OF SAN ANTONIO, TEXAS —

REQUIRED SUPPLEMENTARY INFORMATION - (UNAUDITED) SCHEDULES OF FUNDING PROGRESS LAST THREE FISCAL YEARS

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UAAL AS A	PERCENTAGE OF COVERED PAYROLL	19% 18% 17%	UAAL AS A	PERCENTAGE OF COVERED PAYROLL	19% 41% 45%
	COVERED	\$ 51,312 48,145 48,672		COVERED PAYROLL	\$ 51,050 48,202 48,183
	FUNDED RATIO	82% 82% 82%		FUNDED RATIO	77% 57% 52%
	UNFUNDED ACTUARIAL ACCRUED LIABILITY (UAAL)	\$ 9,768 8,645 8,141		UNFUNDED ACTUARIAL ACCRUED LIABILITY (UAAL)	\$ 9,457 19,812 21,838
SS	UNIT CREDIT ACTUARIAL ACCRUED LIABILITY (AAL)	\$ 53,974 49,140 45,608	JIC	ENTRY AGE ACTUARIAL ACCRUED LIABILITY (AAL)	\$ 40,797 46,229 45,391
SAN ANTONIO WATER SYSTEM - TMRS	ACTUARIAL VALUE OF ASSETS	\$ 44,206 40,495 37,467	SAN ANTONIO WATER SYSTEM - PMLIC	ACTUARIAL VALUE OF ASSETS	\$ 31,341 26,417 23,553
SAN ANTONIO	ACTUARIAL VALUATION DATE	12-31-00 12-31-99 12-31-98	SAN ANTONIO	ACTUARIAL VALUATION DATE	01-01-01 01-01-00 01-01-99

GASB Statement No. 27 requires the above trend information for a period of three years. NOTES: (1)

(amounts are expressed in thousands)





City of San Antonio Texas

General Fund

GENERAL FUND - utilized to account for all revenues and expenditures of the City of San Antonio, Texas which are not accounted for in other funds. Financing is provided by property taxes, sales tax, revenues from utilities, revenue from other City activities and by transfers from other funds.

GENERAL FUND COMPARATIVE BALANCE SHEETS SEPTEMBER 30, 2001 AND 2000

Assets

ASSETS		2001		2000
Cash and Cash Equivalents	\$	19,013,931	\$	9,345,634
Investments	•	17,330,501	•	41,881,217
Receivables:		- · , · · · ,		, ,
Taxes, Including Interest, Penalties and Liens		15,326,142		16,900,657
Other Accounts		17,819,705		17,058,460
Less Allowances for Uncollectibles		(5,547,229)		(4,775,200)
Accrued Interest		472,789		804,400
Accrued Revenue		45,854,916		48,247,509
Due from Other Funds		24,539,162		13,663,731
Due from Other Governmental Agencies		322,452		327,990
Inventories of Materials and Supplies, at Cost		2,808,374		3,226,090
Prepaid Expenditures		19,742		19,050
Total Assets	\$	137,960,485	\$	146,699,538
Liabilities and Fund Balances				
Liabilities:				
Vouchers Payable	\$	4,132,466	\$	2,733,370
Accounts Payable-Other		2,020,080		1,586,406
Accrued Payroll		2,442,602		2,295,448
Accrued Leave Payable		2,857,576		2,856,858
Deferred Revenue		29,855,400		31,403,276
Due to Other Funds		453,534		121,510
Due to Other Governmental Agencies		689		
Total Liabilities		41,762,347		40,996,868
Fund Balances:				
Reserved for Encumbrances		6,711,539		8,806,560
Reserved for Inventories of Materials and Supplies		2,808,374		3,226,090
Reserved for Prepaid Expenditures		19,742		19,050
Unreserved:				
Designated		37,221,243		30,687,002
Undesignated		49,437,240		62,963,968
Total Fund Balances		96,198,138		105,702,670
Total Liabilities and Fund Balances	\$	137,960,485	\$	146,699,538

GENERAL FUND

COMPARATIVE SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) FOR THE YEARS ENDED SEPTEMBER 30, 2001 AND 2000

				2001				
						VARIANCE-		
						FAVORABLE		2000
		BUDGET		ACTUAL	C	UNFAVORABLE)		ACTUAL
		Bebeer						•
Revenues								
Taxes	\$ 2	292,799,835	\$	291,378,953	\$	(1,420,882)	\$	277,833,729
Licenses and Permits		13,956,631		12,683,156		(1,273,475)		12,257,775
Intergovernmental		2,427,488		2,865,885		438,397		2,669,780
Revenues from Utilities	1	54,110,063		187,939,902		33,829,839		172,300,674
Charges for Services		22,285,958		23,211,576		925,618		23,010,824
Fines and Forfeits		12,895,693		11,116,047		(1,779,646)		11,593,504
Miscellaneous		13,959,888		14,249,362		289,474		13,017,615
Miscellaneous		15,555,666		14,242,302				
Total Revenues		512,435,556		543,444,881		31,009,325		512,683,901
Expenditures								
General Government		82,656,462		69,212,609		13,443,853		56,676,788
Public Safety	•	328,518,357		327,362,706		1,155,651		308,127,849
Streets and Roadways	•	10,043,781		9,869,123		174,658		9,909,813
Health Services		13,715,906		13,423,252		292,654		12,472,403
Sanitation		2,766,637		2,754,611		12,026		2,601,621
Welfare		17,192,704		17,158,677		34,027		13,864,539
Culture and Recreation		60,442,973		58,341,346		2,101,627		53,607,164
		7,660,496		6,791,425		869,071		6,352,358
Economic Development and Opportunity		7,000,490		0,791,723	_	305,071		0,000,000
Total Expenditures	:	522,997,316	_	504,913,749		18,083,567		463,612,535
Excess (Deficiency) of Revenues								
Over (Under) Expenditures		(10,561,760)		38,531,132		49,092,892		49,071,366
Over (Onder) Expenditures		(10,201,700)	_	30,001,102				<u> </u>
Other Financing Sources (Uses)								
Operating Transfers In		19,162,944		19,042,598		(120,346)		16,324,734
Operating Transfers Out		(73,646,531)		(73,789,801)		(143,270)	_	(64,535,173)
•				(- (- (- co.)		(262.616)		(49.210.420)
Total Other Financing (Uses)		(54,483,587)		(54,747,203)	_	(263,616)	_	(48,210,439)
Excess (Deficiency) of Revenues and Other Financing								
Sources Over (Under) Expenditures and Other								
Financing (Uses)		(65,045,347)		(16,216,071)	\$	48,829,276	\$	860,927
Fund Balances, October 1 as Previously Reported		93,145,350		93,145,350				
Change in Accounting Principle (See Note 1, Section V)				12,557,320				
		02 145 250		105 702 670				
Beginning Fund Balances as Restated		93,145,350		105,702,670				
Add Encumbrances			_	6,711,539				
Fund Balances, September 30	\$	28,100,003	\$	96,198,138				

GENERAL FUND SCHEDULE OF REVENUES COMPARED TO BUDGET FOR THE YEAR ENDED SEPTEMBER 30, 2001

(With Comparative Totals for September 30, 2000)

				2001				
		BUDGET		ACTUAL	FA	'ARIANCE- AVORABLE FAVORABLE)		2000 ACTUAL
Revenues								
Taxes								
Property Taxes								
Current Taxes	\$	121,775,814	\$	123,769,979	\$	1,994,165	\$	113,242,956
Delinquent Taxes		1,549,496		1,763,539		214,043		1,951,579
General Sales and Use Taxes								
City Sales Tax		140,212,153		136,810,787		(3,401,366)		135,130,522
Selective Sales and Use Taxes								
Alcoholic Beverages Tax		3,127,032		3,426,706		299,674		3,224,213
Gross Receipts Business Taxes								
Taxicabs		211,680		170,775		(40,905)		240,925
Telecommunication Access Lines Fees		17,190,140		15,537,316		(1,652,824)		15,106,106
Cablevision Franchise		7,054,400		7,489,659		435,259		6,922,686
Bingo Tax		300,000		295,586		(4,414)		309,662
Other		338,120		704,473		366,353		319,502
Penalties and Interest on Delinquent Taxes		1,041,000		1,410,133		369,133		1,385,578
Total Taxes		292,799,835		291,378,953		(1,420,882)	_	277,833,729
Licenses and Permits								
Alcoholic Beverages Licenses		374,149		365,456		(8,693)		364,350
Health Licenses		2,136,876		2,030,025		(106,851)		1,924,531
Amusement Licenses		282,538		168,000		(114,538)		171,090
Professional and Occupational Licenses		836,698		599,269		(237,429)		668,501
Animal Licenses		369,937		5,470		(364,467)		4,985
Building Permits		9,609,511		9,077,766		(531,745)		8,586,104
Street Permits		346,922		437,170		90,248		538,214
Total Licenses and Permits	_	13,956,631	_	12,683,156		(1,273,475)	_	12,257,775
Intergovernmental Revenues								
Library Aid from Bexar County		2,011,857		2,347,727		335,870		2,146,699
Park Reservation Services		26,633		29,663		3,030		28,602
Health Aid from Bexar County		388,998		443,568		54,570		475,730
Hotel/Motel Tax Collection Fee				44,927	. —	44,927		18,749
Total Intergovernmental Revenues	_	2,427,488	. —	2,865,885		438,397	_	2,669,780
Revenues from Municipally-Owned Utilities								
City Public Service Board		148,822,550		182,411,012		33,588,462		167,138,876
San Antonio Water System	_	5,287,513	. –	5,528,890	_	241,377	_	5,161,798
Total Revenues from Municipally-Owned Utilities	_	154,110,063		187,939,902	_	33,829,839	_	172,300,674

(Cont'd)

GENERAL FUND SCHEDULE OF REVENUES COMPARED TO BUDGET FOR THE YEAR ENDED SEPTEMBER 30, 2001

(With Comparative Totals for September 30, 2000)

		2001		
	BUDGET	ACTUAL	VARIANCE- FAVORABLE (UNFAVORABLE)	2000 ACTUAL
Charges for Services				
General Government	7,813,668	8,166,486	352,818	8,476,996
Public Safety				
Police Department	3,136,652	3,710,572	573,920	3,121,384
Fire Department	1,186,349	1,366,515	180,166	1,352,910
Highway and Streets				
Street Repairing and Lighting	28,597	3,388	(25,209)	6,510
Barricade Fees	10,600	4,735	(5,865)	12,585
Sanitation				
Animal Pound Fees	271,341	196,734	(74,607)	174,040
Abatement of Nuisances	100,650	159,787	59,137	82,325
Health	1,788,331	1,908,531	120,200	1,814,084
Culture-Recreation	, ,	, ,		
Hemisfair Plaza	21,739	20,418	(1,321)	16,560
Tower	1,300,717	1,199,330	(101,387)	1,353,651
La Villita	619,720	487,109	(132,611)	450,866
Recreation Fees	475,261	465,400	(9,861)	473,429
Brackenridge Park Concessions	618	100,100	(618)	201
Concessions in Other Parks	58,117	64,540	6,423	60,690
River Boats	3,011,760	2,861,869	(149,891)	3,150,575
		434,220	38,568	345,801
Miscellaneous Recreation Revenue	395,652	49,988	12,919	30,305
Governor's Palace	37,069	•	•	156,241
Swimming Pools	143,485	172,846	29,361	4,245
Community Centers	8,854	1,085	(7,769)	
Library	670,546	748,505	77,959	741,721
Market Square - Markets and Warehouses	1,084,165	1,065,788	(18,377)	1,065,990
Cemeteries	122,067	123,730	1,663	119,715
Total Charges for Services	22,285,958	23,211,576	925,618	23,010,824
Fines and Forfeits				
Municipal Court Fines	12,895,693	11,116,047	(1,779,646)	11,593,504
Miscellaneous				
Interest Earned	4,964,202	6,082,136	1,117,934	5,853,730
Net Increase in Fair Value of Investments	, ,	124,500	124,500	
Sales	1,186,199	1,473,646	287,447	1,281,030
Recovery of Expenditures	1,717,943	2,197,607	479,664	1,735,590
Contribution from Governmental Agencies	24,000	59,608	35,608	48,881
Interfund Charges	5,050,882	3,386,411	(1,664,471)	3,144,498
Rents, Leases and Concessions	929,385	811,590	(117,795)	914,789
Other	87,277	113,864	26,587	39,097
Total Miscellaneous	13,959,888	14,249,362	289,474	13,017,615
Total Revenues	\$ 512,435,556	\$ 543,444,881	\$ 31,009,325	\$ 512,683,901
total INVEHUES	ψ 512,155,55G			

(end of statement)

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED SEPTEMBER 30, 2001

(With Comparative Totals for September 30, 2000)

		2001		
			VARIANCE-	
			FAVORABLE	2000
	BUDGET	ACTUAL	(UNFAVORABLE)	ACTUAL
Expenditures				
General Government				
Legislative:				
Personal Services	\$ 5,321,501	\$ 4,367,658	\$ 953,843	\$ 3,271,297
Contractual Services	2,540,382	2,066,434	473,948	1,387,227
Commodities	194,189	176,502	17,687	195,288
Other Expenditures	1,836,935	1,540,837	296,098	1,123,059
Capital Outlay	142,719	60,874	81,845	71,497
Total Legislative	10,035,726	8,212,305	1,823,421	6,048,368
Judicial:				
Personal Services	7,702,433	7,489,773	212,660	6,987,729
Contractual Services	3,435,222	3,102,094	333,128	2,219,461
Commodities	243,442	218,356	25,086	295,081
Other Expenditures	51,311	51,311		68,840
Capital Outlay	163,791	133,271	30,520	166,757_
Total Judicial	11,596,199	10,994,805	601,394	9,737,868
Executive:				
Personal Services	23,063,352	21,045,124	2,018,228	21,442,249
Contractual Services	21,704,045	16,785,182	4,918,863	17,521,262
Commodities	1,369,932	636,738	733,194	849,709
Other Expenditures	11,460,641	10,842,938	617,703	350,926
Capital Outlay	3,426,567	695,517	2,731,050	726,406
Total Executive	61,024,537	50,005,499	11,019,038	40,890,552
Total General Government	82,656,462	69,212,609	13,443,853	56,676,788
Public Safety				
Police:				144 401 100
Personal Services	151,587,069	151,026,390	560,679	144,421,102
Contractual Services	11,023,111	11,172,825	(149,714)	10,595,565
Commodities	850,997	806,884	44,113	1,125,273
Other Expenditures	873,046	873,046	40.404	1,106,710 879,923
Capital Outlay	176,563	127,079	49,484	
Total Police	164,510,786	164,006,224	504,562	158,128,573
Fire:	02.017.100	00 (00 000	205 722	90 162 255
Personal Services	83,016,100	82,620,368	395,732	80,163,355
Contractual Services	4,153,495	4,004,720	148,775	4,969,454
Commodities	1,826,890	1,784,675	42,215	1,682,798 533,040
Other Expenditures	1,214,512	1,214,512	201 017	1,557,458
Capital Outlay	2,730,255	2,345,408 91,969,683	384,847 971,569	88,906,105
Total Fire	92,941,252	91,909,083	9/1,309	00,900,103

(Cont'd)

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED SEPTEMBER 30, 2001

(With Comparative Totals for September 30, 2000)

		2001		
		2001	VARIANCE-	
			FAVORABLE	2000
	BUDGET	ACTUAL	(UNFAVORABLE)	ACTUAL
Public Safety (Cont'd)				
Building Inspection and Regulations:	6 500 415	6,569,732	(47,317)	6,524,252
Personal Services	6,522,415	1,776,112	4,252	1,357,139
Contractual Services	1,780,364 341,031	302,986	38,045	279,732
Commodities	70,971	70,971	20,012	84,600
Other Expenditures	110,013	95,495	14,518	261,237
Capital Outlay Total Building Inspection	110,015	20,120		
and Regulations	8,824,794	8,815,296	9,498	8,506,960
Administration:				
Personal Services	12,515,956	11,399,249	1,116,707	7,466,240
Contractual Services	6,108,404	6,047,648	60,756	1,678,762
Commodities	946,401	791,695	154,706	774,127
Other Expenditures	339,312	339,312	,	362,848
Capital Outlay	98,583	84,325	14,258	119,900
Total Administration	20,008,656	18,662,229	1,346,427	10,401,877
Total Rammstation				
Other Protection:	26 205 601	26 222 014	(127,413)	25,658,727
Personal Services	26,205,601	26,333,014 11,973,171	(1,466,437)	10,626,839
Contractual Services	10,506,734	4,466,255	(280,925)	3,734,379
Commodities	4,185,330	745,708	(280,923)	1,474,820
Other Expenditures	745,708	391,126	198,370	689,569
Capital Outlay	589,496	43,909,274	(1,676,405)	42,184,334
Total Other Protection	42,232,869	43,909,274	(1,070,403)	
Total Public Safety	328,518,357	327,362,706	1,155,651	308,127,849
Streets and Roadways				
Streets:			4.500	207 221
Personal Services	335,491	330,768	4,723	327,231
Contractual Services	100,675	26,073	74,602	9,357
Commodities	103,875	7,969	95,906	85,051 118,820
Other Expenditures	8,100	8,100	175,231	540,459
Total Streets	548,141	372,910	175,231	340,439
Lighting:	0.447.640	0.406.212	(80,573)	9,369,354
Contractual Services	9,415,640	9,496,213	(80,373) 80,000	9,309,334
Capital Outlay	9,495,640	9,496,213	$\frac{80,000}{(573)}$	9,369,354
Total Lighting	9,493,040	9,490,213	(373)	
Total Streets and Roadways	10,043,781	9,869,123	174,658	9,909,813
Health Services			051.105	0.220.121
Personal Services	10,454,935	9,603,750	851,185	9,229,131
Contractual Services	2,412,286	3,016,579	(604,293)	2,154,150
Commodities	637,902	624,969	12,933	766,100
Other Expenditures	93,212	93,212	00.000	161,291
Capital Outlay	117,571	84,742	32,829	161,731 12,472,403
Total Health Services	13,715,906	13,423,252	292,654	12,472,403

(Cont'd)

(Cont'd)

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED SEPTEMBER 30, 2001

(With Comparative Totals for September 30, 2000)

		2001		
			VARIANCE-	
			FAVORABLE	2000
	BUDGET	ACTUAL	(UNFAVORABLE)	ACTUAL
Sanitation Personal Services	2,197,394	2,225,023	(27,629)	2,180,731
Contractual Services	233,450	307,827	(74,377)	258,371
Commodities	69,076	92,257	(23,181)	64,178
Other Expenditures	13,877	13,877	· · ·	20,430
Capital Outlay	252,840	115,627	137,213	77,911
Total Sanitation	2,766,637	2,754,611	12,026	2,601,621
W. IC				
Welfare Personal Services	8,174,533	7,903,207	271,326	7,038,863
Contractual Services	3,073,427	3,120,825	(47,398)	1,433,905
Commodities	146,103	292,146	(146,043)	252,105
Other Expenditures	5,728,621	5,749,055	(20,434)	5,004,585
Capital Outlay	70,020	93,444	(23,424)	135,081
Total Welfare	17,192,704	17,158,677	34,027	13,864,539
rotal wellare	1,,1,2,,	- 1,		
Culture and Recreation				
Libraries:	13,156,234	12,551,722	604,512	11,234,967
Personal Services	2,764,328	2,722,738	41,590	2,768,353
Contractual Services	2,824,711	2,370,447	454,264	2,320,300
Commodities	188,772	189,760	(988)	296,830
Other Expenditures	2,437	2,364	73	315,353
Capital Outlay Total Libraries	18,936,482	17,837,031	1,099,451	16,935,803
Total Libraries	10,750,402	17,037,031		
Parks:			1 555 133	24 625 010
Personal Services	29,405,615	27,628,483	1,777,132	24,635,019
Contractual Services	7,487,831	8,118,521	(630,690)	6,949,301
Commodities	2,660,475	2,917,532	(257,057)	2,700,188
Other Expenditures	1,048,621	1,048,576	45	1,261,324 1,125,529
Capital Outlay	903,949	791,203	112,746 1,002,176	36,671,361
Total Parks	41,506,491	40,504,315	1,002,176	30,071,301
Total Culture and Recreation	60,442,973	58,341,346	2,101,627	53,607,164
Economic Development and Opportunity				
Urban Redevelopment and Housing:				
Personal Services	314,531	341,850	(27,319)	99,393
Contractual Services	33,683	27,503	6,180	18,930
Commodities	4,610	6,350	(1,740)	2,615
Other Expenditures	272,055	272,055		252,021
Capital Outlay				349
Total Urban Redevelopment				
and Housing	624,879	647,758	(22,879)	373,308

GENERAL FUND SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (NON-GAAP BUDGETARY BASIS) FOR THE YEAR ENDED SEPTEMBER 30, 2001

(With Comparative Totals for September 30, 2000)

		2001		
	BUDGET	ACTUAL	VARIANCE- FAVORABLE (UNFAVORABLE)	2000 ACTUAL
Economic Development and Opportunity (Cont'd)			
Economic Development:			150 (7)	2 272 274
Personal Services	2,721,598	2,562,922	158,676	2,272,874
Contractual Services	2,858,308	2,119,821	738,487	2,172,793
Commodities	82,448	110,318	(27,870)	98,900
Other Expenditures	1,321,726	1,311,228	10,498	1,404,961
Capital Outlay	51,537	39,378	12,159	29,522
Total Economic Development	7,035,617	6,143,667	891,950	5,979,050
Total Economic Development				
and Opportunity	7,660,496	6,791,425	869,071	6,352,358
Total Expenditures	\$ 522,997,316	\$ 504,913,749	\$ 18,083,567	\$ 463,612,535

(end of statement)



City of San Antonio Texas

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

CONVENTION CENTER SYSTEM DEVELOPMENT FUND - to account for funds used in administration related to the expansion of the Convention Center. Financing is provided from proceeds of bonds and collections from the Municipal Hotel Motel Occupancy Tax.

EMERGENCY MEDICAL SERVICES FUND - to account for revenues received and expenditures made in conjunction with the City's Emergency Medical Service. Financing is provided by service fees and additional funds transferred from the General Fund.

HOTEL MOTEL TAX FUND - to account for the operations of the City of San Antonio's Conventions and Tourism trade. Financing is provided by the Hotel Motel Occupancy Tax.

ALAMODOME FUND - to account for the operations of the Alamodome. Financing is provided by user fees, concessions, facility rental, and Hotel Motel Occupancy Tax (for Convention and Tourism only).

HOTEL MOTEL TAX CAPITAL IMPROVEMENT FUND - to account for funds derived and activity relating to the additional 2% Municipal Hotel Motel Occupancy Tax.

SPECIAL REVENUE RESERVE FUND - to account for the financing of special capital improvements designated by the City Council. Financing is derived from the sale of excess City land and from City Public Service Board non-budgeted sales to other utilities. Amounts are transferred to the Capital Project Improvement Projects Fund for construction purposes.

CONFISCATED PROPERTY FUND - to account for receipts and disbursement of funds confiscated by law enforcement officers within the City of San Antonio, Texas.

STREET MAINTENANCE AND IMPROVEMENT FUND - to account for funds used in the maintenance and improvement of street infrastructure. Financing is provided through transfer of funds from General Fund, and street resurfacing charges.

PUBLIC HEALTH SUPPORT REVENUE FUND - to account for funds provided for the City's Health Support Facilities. Financing is derived through reimbursements for local health care services provided to eligible legalized aliens.

NELSON WOLFF STADIUM - to account for the operations of Nelson W. Wolff Stadium. Financing is provided by user fees, concessions, facility rental and event parking.

STORMWATER OPERATING FUND - to account for the administrative and operational activities of the Stormwater Program. Financing is provided by a stormwater fee.

INTERNATIONAL CENTER FUND – to account for revenues and the general maintenance of the International Center. Financing is provided by charges for rent, common area maintenance of the facility and a contribution from the General Fund.

Special Revenue Funds

(continued)

JOB TRAINING, NEIGHBORHOOD REVITALIZATION, AND ECONOMIC DEVELOPMENT FUND – to account for the proceeds realized from the lease-lease back of City Public Service, the City's Electric Utility. The proceeds will be used to fund better jobs, neighborhood revitalization, technology accelerator initiative, and capital improvement programs.

PARKS DEVELOPMENT AND EXPANSION FUND - to account for the additional one-eighth sales tax that funds the purchase and maintenance of new parkland in the Edwards Aquifer zones as well as linear parks along Leon Creek and Salado Creek.

COMMUNITY SERVICES FUND - to account for funds that provide various services to the community such as health, housing, education, safety, employment and economic development. Included in this fund are two blended component units, the San Antonio Industrial Development Authority which was established in accordance with state laws for the purpose of furthering the promotion and development of commercial, industrial and manufacturing enterprises to promote and encourage employment and the public welfare. The San Antonio Health Facilities Development Corporation established in accordance with state laws for the purpose of acquiring, constructing, improving, providing financing, refinancing for any real, personal, or mixed property for health care, research, and education and to assist in the maintenance of the public health.

HOME PROGRAM FUND - to accept, receipt and disburse federal funds designated for HOME Investment Partnership Programs.

CATEGORICAL GRANT-IN AID FUNDS - to account for receipt and disbursement of all federal and state grants except for Community Development Block Grants and Home Investment Partnership Grants.

HUD 108 LOAN PROGRAM FUND - to accept and disburse federal funds designed for the financing of facility improvements at Kelly Air Force base. The City, as the loan originator, has made a third party loan to the Greater Kelly Development Authority (GKDA) to make certain building improvements needed to accommodate the Boeing Corporation's Aerospace Support Center at KellyUSA.

COMMUNITY DEVELOPMENT PROGRAM FUND - to accept and disburse federal funds designated for Community Development Block Grants' programs.



SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

SEPTEMBER 30, 2001
(With comparative totals for September 30, 2000)

	CONVENTION EMERGENCY HOTEL CENTER MEDICAL MOTEL ALAMO EXPANSION SERVICES TAX DOME										NFISCATED ROPERTY	MAI	STREET INTENANCE AND ROVEMENTS	PUBLIC HEALTH SUPPORT REVENUE		NELSON WOLFF TADIUM		
<u>Assets</u>																		
Cash and Cash Equivalents Investments Receivables:	\$	38,776 43,830	\$	416,607 467,449	\$ 10,259,897 12,118,567		26,859 37,957	\$	5,143,759 5,814,157	\$ 2,855,0 3,227,		\$	952,301 1,075,402	\$	4,054,493 4,538,868	\$ 409,001 461,781	\$	5,794 5,306
Other Accounts Notes					109,758										921			
Accrued Interest Accrued Revenue		272		2,600	116,256 3,337,781		31,408 01,917		58,517 953,281	35,	369		10,044 71,920		32,224 4,197,743	4,656 21,501		112
Prepaid Expenditures Due from Other Funds Due from Other Governmental Agencies				43,226											765,082			129,759
Inventories of Materials and Supplies,																		
at Cost				358,715	182,930	4	48,594	_				_			240,296			97,087
Total Assets	\$	82,878	\$	1,288,597	\$ 26,125,189	\$ 5,9	46,735	<u>\$</u>	11,969,714	\$ 6,118,	766	\$	2,109,667	\$	13,829,627	\$ 896,939	\$	238,058
Liabilities and Fund Balances																		
Liabilities:																		
Vouchers Payable	\$		\$	237,677	\$ 3,101,657 1,677,631		94,297	\$	0	\$	0	\$	28,260 9,520	\$	799,444 11,090	\$ 3,831 393	\$	12,685 17,584
Accounts Payable-Other Accrued Payroll		4,828 6,688		6,278 8,607	207,648		55,472						7,520		147,839	15,099		3,317
Accrued Leave Payable		2,764		346,652	69,050		12,377								81,808	8,664		1,539
Due to Other Funds		19,411				1	29,759			2,	500					21,501		47,453
Due to Other Governmental Agencies Amount Held in Trust Deferred Revenues																		
Total Liabilities		34,197		599,214	5,055,986		02,241			2,	500		37,780		1,040,181	49,488		82,578
Fund Balances: Reserved for Encumbrances				354,304	3,256,456		50,650			1,670,	236		49,056		2,177,898	213,527		14,623
Reserved for Inventories of Materials and Supplies				358,715	182,930	4	148,594								240,296			97,087
Reserved for Prepaid Expenditures Unreserved:				43,226														
Designated		48,681		124,426	10,260,601	2,9	10,696			100	000				1,115,227			20,808
Undesignated			_	(191,288)	7,369,216	1,8	34,554		11,969,714	4,346	030		2,022,831		9,256,025	633,924		22,962
Total Fund Balances		48,681		689,383	21,069,203	5,2	244,494		11,969,714	6,116	266		2,071,887		12,789,446	847,451		155,480
Total Liabilities and Fund Balances	\$	82,878	\$	1,288,597	\$ 26,125,189	\$ 5,9	946,735	\$	11,969,714	\$ 6,118	766	\$	2,109,667	\$	13,829,627	\$ 896,939	<u>\$</u>	238,058

SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

SEPTEMBER 30, 2001
(With comparative totals for September 30, 2000)

JOB TRAINING,

					IGHBORHOOD VITALIZATION,	DE	PARKS VELOPMENT						TEGORICAL		HUD 108		MMUNITY		TOT		
S	TORMWATER	INTE	RNATIONAL		ND ECONOMIC		AND		OMMUNITY		номе	(GRANT-IN		LOAN		VELOPMENT PROGRAM		TOT.	ALS	2000
_	OPERATIONS		ENTER	Di	EVELOPMENT	_ E	EXPANSION		SERVICES		PROGRAM		AID	_	PROGRAM		ROGRAM	_	2001		
\$		\$	102,942	\$	2,469,948	\$	6,076,298	\$	3,764,904	\$	58,483	\$	1,791,306 2,201,363	\$	1,330,588 788,476	\$	234,730	\$	46,896,609 51,930,634		15,699,738 60,550,831
	4,991,969		116,131		2,791,861		6,868,235		4,081,542				2,201,303		700,470				• • • • • • • • • • • • • • • • • • • •		, ,
	1,578								3,545,051		947						145,025		3,803,280		289,854
	1,570										2,365,503		276,000				4,021,372		6,662,875		4,350,357
	52,813		1,608		28,633		58,675		42,953				25,107		6,288				504,935 13,805,619		741,713 7,233,621
	1,023,779						2,873,591		721,506										43,226		1,233,021
									586,881				312,915						2,050,285		2,667,185
	255,648						75,000		310,617		326,842		29,773,077				307		30,485,843		22,813,209
							75,000		310,017		·										
	82,997							_	30,437	_				_					1,441,056		1,237,772
_								_			2 751 775	•	24 270 769	•	2,125,352	ę	4 401 434	g.	157,624,362	s i	115.584.280
\$	10,813,050	\$	220,681	\$	5,290,442	<u> </u>	15,951,799	<u>\$</u>	13,083,891	<u>\$</u>	2,751,775	<u>\$</u>	34,379,768	=	2,123,332	==	4,401,454	<u></u>	157,024,302	_	,
\$	97,411 3,544 113,872 21,012	\$	15,615 287 5,455 1,516 12,231	\$	0	\$	505	\$	119,446 11,592 8,212 23,204 1,252,608 287 3,640	\$	144,169 4,987 270,000 2,365,503	\$	7,940,671 674,946 474,827 22,095,081 159,569 276,000	\$	95,660 1,897,502	\$	317,481 94 46,354 130,385 4,021,372	\$	13,109,315 2,728,123 1,099,007 568,586 23,980,929 2,057,358 3,640 6,662,875	\$	2,318,850 953,581 560,242 15,357,341 2,877,270 162,808 4,350,357
	235,839		35,104				1,135		1,418,989	_	2,784,659		31,621,094		1,993,162		4,515,686		50,209,833	_	36,791,012
_	1,255,027 82,997		18,792		1,000,000		111,739		411,833										10,584,141 1,441,056 43,226		15,949,460
	•																		43,226		
	304,403 8,934,784		69,032 97,753		3,528,000 762,442		47,800 15,791,125		1,200 11,221,432		(32,884)		2,758,674		132,190		(114,252)	<u>.</u> _	18,530,874 76,815,232		14,608,908 46,997,128
-					5,290,442		15,950,664		11,664,902		(32,884)		2,758,674		132,190		(114,252))	107,414,529		78,793,268
-	10,577,211		185,577		5,290,442		13,330,004		11,004,902		(32,084)		_,, 50,51		,					_	
3	\$ 10,813,050	\$	220,681	<u>\$</u>	5,290,442	<u> </u>	15,951,799	\$	13,083,891	\$	2,751,775	\$	34,379,768	<u> </u>	2,125,352	= \$	4,401,434	<u> </u>	157,624,362	<u>\$</u>	115,584,280

SPECIAL REVENUE FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED SEPTEMBER 30, 2001 (With comparative totals for September 30, 2000)

	CONVENTION CENTER EXPANSION	EMERGENCY MEDICAL SERVICES	HOTEL MOTEL TAX	ALAMO DOME	HOTEL MOTEL TAX CAPITAL IMPROVEMENT	SPECIAL REVENUE RESERVE	CONFISCATED PROPERTY	STREET MAINTENANCE AND IMPROVEMENTS	PUBLIC HEALTH SUPPORT REVENUE	NELSON WOLFF STADIUM
Revenues						\$ 0	\$ 0	s 0	\$ 0	s 0
******	\$ 0	\$ 0	\$ 35,828,098	\$ 0	\$ 10,235,605	508,297	5	1,624,844	827,163	J
Intergovernmental		7,957,375	5,951,405	9,689,953		300,237		802,613	1,065,591	521,162
Charges for Services Miscellaneous:		1,551,515	3,231,403	,,00,,,500						
Interest	1,524	6,868	974,328	286,655	483,137	326,807	124,217	388,244	44,742	1,044
Net Increase in Fair Value of Investments	37		20,721	3,336	10,191	6,822	2,448	7,915	887	22
Recovery of Expenditures		4,114	136,497	3,553				1,025,102		96,002 6,752
Other			34,934		9,050	717,265	1,282,402			0,732
In-Kind Contributions							·			
Total Revenues	1,561	7,968,357	42,945,983	9,983,497	10,737,983	1,559,191	1,409,067	3,848,718	1,938,383	624,982
Expenditures										
General Government						6,920				
Public Safety							1,709,685			
Streets and Roadways								21,787,710	1,807,451	
Health Services		35,212,676							1,807,431	
Environmental Protection and Control										
Welfare Culture and Recreation										664,466
Convention and Tourism	506,409		32,207,779	8,655,112	95,392					
Conservation										
Urban Redevelopment and Housing										
Economic Development and Opportunity							-	· - · · · · · · · · · · · · · · · · · ·		
Total Expenditures	506,409	35,212,676	32,207,779	8,655,112	95,392	6,920	1,709,685	21,787,710	1,807,451	664,466
Total Expenditures										
Excess (Deficiency) of Revenues							(222 (12)	(17 020 002)	120.022	(39,484)
Over (Under) Expenditures	(504,848)	(27,244,319)	10,738,204	1,328,385	10,642,591	1,552,271	(300,618)	(17,938,992)	130,932	(39,484)
Other Financing Sources (Uses) Operating Transfers In	779,295	27,018,447	388,840	126,210		673,416		30,621,106	182,000	177,808
Operating Transfers Out	(298,923)	27,010,447	(8,007,031)	(694,944)	(7,518,922)	(1,749,606)	(70,034)	(9,867,730)	(384,370)	
Operating visualists										
Total Other Financing				/= - a = = 1\	(7.510.000)	(1.07(.100)	(70,034)	20,753,376	(202,370)	177,808
Sources (Uses)	480,372	27,018,447	(7,618,191)	(568,734)	(7,518,922)	(1,076,190)	(70,034)	20,733,370	(202,570)	177,000
Excess (Deficiency) of Revenues										
and Other Financing Sources										
Over (Under) Expenditures and Other										
Financing Uses	(24,476)	(225,872)	3,120,013	759,651	3,123,669	476,081	(370,652)	2,814,384	(71,438)	138,324
					0.046.045	E (40 10E	2,442,539	9,975,062	918,889	17,156
Fund Balances, October 1 as Previously Repor	ted 73,157	915,255	17,949,190	4,484,843	8,846,045	5,640,185	2,442,339	9,913,002	310,003	.,,,,,,
Prior Period Adjustment										
Orion rayaninom	 								010.000	17.154
Beginning Fund Balances as Restated	73,157	915,255	17,949,190	4,484,843	8,846,045	5,640,185	2,442,539	9,975,062	918,889	17,156
Fund Balances, September 30	\$ 48,681	\$ 689,383	\$ 21,069,203	\$ 5,244,494	\$ 11,969,714	\$ 6,116,266	\$ 2,071,887	\$ 12,789,446	\$ 847,451	\$ 155,480

SPECIAL REVENUE FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED SEPTEMBER 30, 2001

(With comparative totals for September 30, 2000)

STORMWATER OPERATIONS		INTERNATIONAL CENTER	JOB TRAINING, NEIGHBORHOOD REVITALIZATION, AND ECONOMIC DEVELOPMENT	PARKS DEVELOPMENT AND EXPANSION	COMMUNITY SERVICES	HOME PROGRAM	CATEGORICAL GRANT-IN AID	HUD 108 LOAN PROGRAM	COMMUNITY DEVELOPMENT PROGRAM	TOT	ALS 2000
\$	0		\$ 0 91,601	\$ 17,101,349	2,477,242	\$ 0 4,205,724	140,220,463	\$ 0 895,452	\$ 0 17,856,264	168,707,050	\$ 44,104,410 162,231,219 43,509,499
	20,635,456	385,356 10,647	284,062	220,401	1,672,943 495,203		25,368 231,488	57,561		48,707,222 4,383,365	3,438,672
	9,738 5,116	229	6,910	5,717	7,995 16,445 5,400,612	466,436	4,836 3,287,378 11,021,429	975 1,208,505	438,492	88,779 1,286,829 12,853,144 11,021,429	548,280 11,969,328 12,743,512
	21,096,747	397,550	382,573	17,327,467	10,247,546	4,672,160	154,790,962	2,162,493	18,294,756	310,389,976	278,544,920
	15,860,969			479,789	786,943 901,401 693,736 194,073 433,068 1,881,191		1,367 10,738,594 10,804,687 21,186,291 75,676 103,931,819 2,104,930		117.003 234,140 282,075 100,269 30,624 810,959 2,089,734	912,233 13,583,820 49,429,177 58,500,760 106,300 105,175,846 7,220,110	361,714 14,652,348 52,502,042 51,509,888 135,028 88,780,609 6,705,336
		850,780	72,000		39,500 2,866	4,876,664 (205,000)	42,390 6,709,722 11,721,560	2,224,237	4,521,493 2,930,478	42,315,472 42,390 16,147,379 16,746,141	38,712,480 9,581 18,433,104 15,485,707
_	15,860,969	850,780	72,000	479,789	4,932,778	4,671,664	167,317,036	2,224,237	11,116,775	310,179,628	287,287,837
_	5,235,778	(453,230)	310,573	16,847,678	5,314,768	496	(12,526,074)	(61,744)	7,177,981	210,348	(8,742,917)
_	58,253 (3,698,659)	534,652 (34,230)	(7,090,000)	(897,014)	5,934,920 (2,906,831)		12,559,832 (133,468)		(7,292,104)	79,054,779 (50,643,866)	70,641,062 (50,120,486)
	(3,640,406)	500,422	(7,090,000)	(897,014)	3,028,089		12,426,364		(7,292,104)	28,410,913	20,520,576
	1,595,372	47,192	(6,779,427)	15,950,664	8,342,857	496	(99,710)	(61,744)	(114,123)	28,621,261	11,777,659
	8,981,839	138,385	12,069,869		897,220	(33,380)	2,858,384	193,934	(129)	76,368,443	67,015,609
_					2,424,825				(100)	2,424,825	(7.015.600
_	8,981,839	138,385	12,069,869		3,322,045	(33,380)		193,934	(129)	78,793,268 \$ 107,414,529	67,015,609 \$ 78,793,268
\$	10,577,211	\$ 185,577	\$ 5,290,442	\$ 15,950,664	\$ 11,664,902	\$ (32,884)	\$ 2,758,674	\$ 132,190	\$ (114,252)	9 107,414,329	J 10,175,200

SPECIAL REVENUE FUNDS COMMUNITY SERVICES FUND COMBINING SCHEDULE/BALNICE SHEET SEFTEMBER 30, 2001 (With comparative totals for September 30, 2000)

— CITY OF SAN ANTONIO, TEXAS —

	Strategy	TOTAL ASSETS 1 2000	11.1.2.2.2.1.1.1.1.1.1.1.1.1.1.1.1.1.1.	- 7-	17,378 17,378 17,378 17,378 17,378 17,378 17,378 17,378 18,410 19,119 19,119 19,119 19,119 19,119 19,119 19,119 19,119 19,119 19,119 19,119 19,119 19,119 19,119 19,119
	i C	TO1 2001	\$ 78,664 15,897 18,997 19,939 950,939 960,939 36,943 36,894 16,653 16,65	16,096 1,5096 100,846 (6,906) (6,906) (1,591) 227,821 15,2082 15,2082 10,5082 49,608 10,970 1	41,835 18,808 4,900 4,227,192 2,881,572 2,881,572 12,778 12,778 10,043 85,515 87,118 334,118 409,775
	INVENTORIES OF MATERIALS	AND SUPPLIES AT COST	φ		30,437
	DUE FROM	OTHER GOVT AGENCIES	32,759	100,846	177,012
		DUE FROM OTHER FUNDS	о О		177,106 409,775 \$ \$86,881
RECEIVABLES		ACCRUED REVENUE	0 488.2	559,551 39,258 24,849	10,000 84,984 87,21,506
ASSETS		ACCRUED INTEREST		88 8 8 1 16 2 2 169 22 1,213 1,579 1,579	101 20 25,071 43 531 2,566 342
		OTHER ACCOUNTS	20,000		2,981,572 543,479 543,479
1		INVESTMENTS	\$ 49,596 8,325 44,240 514,216 21,270 1128,750 1,944 232 2,500 3,949 2,792 12,822 25,628 1,047 885 6,125 89,529	8,494 796 71 71 1544 1544 1754 342,931 120,394 120,394 15,519 15,519 45,184 45,184	9,926 2,271 2,271 2,229,602 163,254 26,406 33,656 3 4,081,542
	CASH AND	CASH EQUIVALENTS	\$ 28,554 110 110 113,905 113,905 1720 1720 1720 1720 1720 1720 1,669 1,669 1,683 1,683 1,683 1,683 1,683 1,683 1,683 1,683 1,683 1,683 1,683 1,683 1,683 1,683 1,783 1,683 1,683 1,7	7,515 704 6,914) 743 1,366 303,389 1,884 106,214 106,214 106,214 106,214 106,214 106,214 106,214 107,016 10,970 11,729 10,970 11,729 10,970 11,729 11,729 11,729 11,729 11,729 11,729 12,844 11,729 11	41,(427) 41,(437) 8,781 2,009 11,972,519 12,778 21,095 24,010 29,775 8 3,764,904
		FUNDS	Public Library-Other Memorials and Gifts Fund Brown Bag Days Fund Carver Community Contribution Fund Carver Community Contribution Fund Carver Community Contribution Fund San Antonio Branch Libraries Gift Fund San Antonio Entends of the Library Gift Fund Bexar County Rabies Control The City's Front Yard Program Fund Market Square San Antonio Cultural Program Child Abuse Prevention Program/Child Abuse Prevention Program/Citars Beautification Program Child Abuse Prevention Program/Sideare Martin Luther King Celebration Special Art Acquisition and Maintenance Fund Martin Luther King Scholarships Memorial Fund La Villita Memorials and Gifts Alamo Foundation inc. Gift Elizabeth Evelyn Beite Gift to Oakwell Library Commission for Children and Families San Antonio Pertoleum Bult Framinal Operators City of San Antonio Historic Preservation Fund Window Tim Meters Gift Pund Alice Near Mitchell Bike Training Fund Dies Y Seis Celebration Cellular on Patrol Trust Funds Woodlawn Lake July 4 Celebration Miscellaneous Memorials and Gifts Fund Market Square Improvement Trust Fund	San Antonio Literacy Trust Fund WorkTamity Commission Contribution Fund EMS Bike Response Team Trust Fund Economic Initiative Fund Economic Initiative Fund Economic Initiative Fund San Antonio Public Library-Hertzberg Circus Fund San Antonio Public Library-Alice Moore Fund Knights of Pythias Cemetery Fund Fire Prevention West Trust Fund Fire Prevention West Trust Fund Fire Prevention West Trust Fund Victim's Advocacy Trust Fund Fire Prevention West Trust Fund Community Action Fusible Beacons State Paid Traffic Signals San Antonio Police Training Classes Fund HIDTA Group Leasing Program Community Action Program Projects Fund Tree Preservation Mitigation Fund Forensic Mapping System Affordable Housing Trust Fund City Holiday Gift Program City Holiday Gift Program	City Contracter Contraction City Commercial TIF Fund City Commercial TIF Fund Americans w/Disability Act Access Enhancement Better Jobs Expendable Trust Fund ACCD Education and Training Fund ACCD Education and Training Fund ACCD Education and Training Fund San Autonio Industrial Development Authority San Autonio Industrial Development Authority San Autonio Industrial Development Corporation Otto Kochler Park Child Safety Soil Remediation Official City Store Housing Asser Recovery Program Tax Increment Financing Enterprise Resource Management Project

CITY OF SAN ANTONIO, TEXAS —

SPECIAL REVENUE FUNDS COMMUNITY SERVICES FUND COMBINING SCHEDULE/BALANCE SHEET SEPTEMBER 30, 2001

omparative	(With comparative	EMBER 30, 2001	totals for September 30, 2000)
(With		PI EMBER	h comparative totals f

BILITIES ALANCES 2000	224,363	1,411 52,628 1,130,319 17,457	50,718 220,023 3,501	(67,498) (19,974) 2,123 (1,455)	53,014 7,098 5,017 23,312 179	162 47,135 1,882 2,915 10,490	194,986	15,265 1,431 545 7,561 31,055 2,810	2,762 2,467 30,000 4,400 181,700 71,999 262,742	197,398 7,986 28,243 2,552 1,061 81,200 23	325 41,835 17,378 3,410 13,678	22,562 216 1,119 866,443	48,146	3,913,195
TOTAL LIABILITIES AND FUND BALANCES 2001	\$ 78,664 \$	15,897 81,942 950,940 40,319	35,623 243,973 3,685	(32,915) (22,157) 2,239 (1,665)	55,898 7,483 7,483 5,290 24,298	1,4 48,542 1,984 1,677	102,701	16,096 1,508 134 100,845 (6,907)	2,926 334 646,489 4,035 227,821 152,081 608,648	293,714 49,698 10,970 29,406 1,041 85,617 24	(457) 41,835 18,808 4,300 4,227,193 2,981,572 543,479 12,778	21,095 10,043 85,515	80,853 80,853 63,773 354,118 409,775	\$ 13,083,891 \$
FUND BALANCES	\$ 78,424	8,417 81,630 915,088 39,877	241,280	(33,126) (22,157) 2,239 (1,665)	4,247 453 55,898 7,363 5,290 24,298 147	1/4 48,542 1,984 (1,772)	164,664	16,096 1,508 134 (6,010) (19,528)	2,926 334 646,489 4,035 222,530 152,019 41,690	19),607 24,849 10,970 29,406 1,041 856 85617	(457) 41,835 18,808 4,300 4,227,193 2,981,572 543,479 12,578	20,995	275,303 74,699 63,773 354,118	\$ 11,664,902
TOTAL	\$ 240	7,480 312 35,852 447	35,623	211	120	3,449	5,037	106,855 12,621	2,291 62 566,958	102,107 24,849	200	100 10,043 85,515	6,154	\$ 1,418,989
AMOUNTS HELD IN TRUST	0 \$	2,191				1,449								\$ 3,640
DUE TO OTHER GOVTL AGENCIES	0												786	
DUE TO COTHER FUNDS	\$ 0		32,688					91,252	559,552	39,258 24,849		10,006 85,515	400 488	1,252,608
LIABILITIES ACCRUED LEAVE PAYABLE OI	s		734	211				10,320 10,797	1,142					23,204 \$
ACCRUED PAYROLL I	<u>~</u>	360	2,130				62	3,324 1,824	(4)				516	8,212 \$
ACCOUNTS PAYABLE OTHER	\$ 80 \$	1,630						1,651	62	4,514	66	001	3,355	\$ 11,592
VOUCHERS	\$ 160	3,659 312 35,492	442 71 2,693		120	2,000	4,975	308	1,091 62 7406	58,335		37	2,283	\$ 119,446
PI P	Public Library-Other Memorials and Gifts Fund	Brown Bag Days Fund Carvet Community Contribution Fund San Attorio Branch Libraries Gift Fund San Antonio Library Foundation Gift Fund	San Antonio Friends of the Library Gift Fund Becar County Rabies Control The Citys Front Yard Program Fund Martet Souare San Antonio Cultural Program Fund	San Antonio Downtown Citizens' Beautification Program Child Abuse Prevention Program/Kidcare Martin Luther King Celebration Special Art Acquistion & Maintenance Fund Martin Luther King Scholarship Memorial Fund	La Villita Memorials and Gifts Alamo Foundation Inc. Gift Elizabeth Evelyn Beike Gift to Oakwell Library Commission for Children and Families San Antonio Petroleum Bulk Terminal Operators Gifty of San Antonio Historio Preservation Fund Wird-Awy Trut Mospee Gift Fund	Officer Neal Mitchell Bike Training Fund Dies Y Seis Celebration Cellular on Patrol Trust Funds Woodlawn, Lake July 4 Celebration	Miscellaneous Memorials and Gifts Fund Market Square Improvement Trust Fund	Mayor's Conference on Status of Women San Antonio Literacy Trust Fund San Antonio Literacy Trust Fund MorkFamily Commission Contribution Fund EMS Bike Response Team Trust Fund Economic Initiative Fund Economic Initiative Fund San Antonio Public Library-Hertzberg Circus Fund	San Antonio Public Library-Alice Moore Fund Knights of Pythias Cernetery Fund Fire Prevention Week Thust Fund Fire Ladder Truck Buy-in Project Victim's Advocacy Trust Fund Dwyer Center Rental Income Trust School Zone Flashing Beacons	State Annoino Police Training Classes Fund HUTA'A Group Leasing Program Community Action Program Projects Fund Tree Preservation Mitigation Fund Police Academy Memorial Plaza Construction Forensis Mapping System Affordable Housing Trust Fund	City Holiday Urit Program City Holiday Urit Program Gity Volunteer Corp Trust Fund Sin Antonio Flood Relief Fund City Commercial TIF Fund Americans w/Disability Act Access Enhancement Better Jobs Expendable Trust Fund ACCD Advanced Technology Center Fund ACCD Education and Training Fund	San Antonio inquisitat Developinent Aduloniy San Antonio Health Facilities Development Corporation Otto Koehler Park Child Safety	Soil Remediation Official City Store Husting Asset Recovery Program Tax Increment Financing	Enterprise Resource Management Project <u>TOTAL</u>

SPECIAL REVENUE FUNDS COMMUNITY SERVICES FUND COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED SEPTEMBER 30, 2001 (With comparative totals for September 30, 2000)

MISCELLANEOUS REVENUES

								REV	VENU	ES								
	FOR	HARGES CURRENT ERVICES	TA	XES	IN	TERGOV'TL		OTHER	IN	TEREST	NET INCREASE IN FAIR VALUE OF INVESTMENTS		COVER OF NDITU			TOTAL		NERAL RNMENT
				0	_	0	•	19,636	,	6,477	\$ 118	\$		0	\$	26,231	\$	0
Public Library-Other Memorials & Gifts Fund Brown Bag Days Fund	\$	0	\$	U	3	v	,	19,030	•	14	•	•				14		
Carver Community Contribution Fund		109,894						32		2,162	44					112,132		
San Antonio Branch Libraries Gift Fund								43,726		3,314	70					47,110 914,892		
San Antonio Library Foundation Gift Fund								849,103 33,887		64,478 1,492	1,311 33					35,412		
San Antonio Friends of the Library Gift Fund						194,073		33,001		1,472	33					194,073		
Bexar County Rabies Control The City's Front Yard Program Fund						15 1,070		33,329		12,283	256					45,868		
Market Square San Antonio Cultural Program										180	4					184		
San Antonio Downtown Citizens' Beautification Program										22						22 7,021		
Child Abuse Prevention Program		3,244						3,685 612		92 192						804		
Martin Luther King Celebration								012		114	2					116		
Special Art Acquisition & Maintenance Fund Martin Luther King Scholarships Memorial Fund								11,742		47	1					11,790		
La Villita Memorials and Gifts										215	4					219		
Alamo Foundation Inc. Gift										2,825	59					2,884		
Elizabeth Evelyn Beike Testamentary Gift to Oakwell Libra	ary									378	7					385		
Commission for Children and Families San Antonio Petroleum Bulk Terminal Operators										267	6					273		
City of San Antonio Historic Preservation Fund										1,260	26					1,286		
Window Tint Meters Gift Fund																12		
Officer Neal Mitchell Bike Training Fund								245		12	48					2,639		
Dies Y Seis Celebration								245		2,346 100	2					102		
Cellular on Patrol Trust Fund										151	3					154		
Woodlawn Lake July 4 Celebration Miscellaneous Memorials and Gifts Fund										604	12					616		
Market Square Improvement Trust Fund		50,000								9,818	199					60,017		
Mayor's Conference on Status of Women										117	17					117 831		
San Antonio Literacy Trust Fund										814 76	1					77		
Work/Family Commission Contribution Fund EMS Bike Response Team Trust Fund										18	•					18		
Economic Initiative Fund								292,790								292,790		
San Antonio Public Library-Hertzberg Circus Fund		45,553						23,242		972	14					69,781		
San Antonio Public Library-Alice Moore Fund										111	2 3					113 164		
Knights of Pythias Cemetery Fund										161 29	3					29		
Fire Prevention Week Trust Fund										1,457	32					1,489		
Fire Ladder Truck Buy-In Project Victim's Advocacy Trust Fund								699		255	4					958		
Dwyer Center Rental Income Trust		202,219								10,776	225					213,220		
School Zone Flashing Beacons								85,000								85,000 755,088		
State Paid Traffic Signals						755,088				12 522	282					265,825		
San Antonio Police Training Program		252,020								13,523	282					647,122		
HIDTA Group Leasing Office Community Action Program Projects Fund		647,122 1,102						3,630								4,732		
Tree Preservation Mitigation Fund		1,420						.,		1,467	31					2,918		
Police Academy Memorial Plaza Construction		,								126	2					128 48		
Forensic Mapping System										47 4,327	1 90					4,417		
Affordable Housing Trust Fund										4,527	,,,					1		
City Holiday Gift Program City Volunteer Corp Trust Fund																		
San Antonio Flood Relief Fund											_					1 420		
City Commercial TIF Fund		1,000								412	18					1,430		
San Antonio Symphony/Zoo Obligation Project								700		186	4					890		
Americans w/Disability Act Access Enhancement								700		223,115						227,193		
Better Jobs Expendable Trust Fund ACCD Advanced Technology Center Fund								2,981,572		,	•					2,981,572		
ACCD Education and Training Fund								618,143		78,113						696,256		152,777
San Antonio Industrial Development Authority										345						345 54		
San Antonio Health Facilities Development Corporation		go 051								54 263						71,139		
Otto Koehler Park Child Safety		70,871				1,351,069		398,839		5,355						1,755,373		125,971
Soil Remediation						1,221,000		,		41,038			1	6,445		58,283		
Official City Store		288,498									=:					288,498		98,420
Housing Asset Recovery Program				199 100		177.010				3,202	71					3,273 354,118		
Tax Increment Financing				177,106		177,012								_				409,775
Enterprise Resource Management Project						- "											•	707.043
TOTAL	\$	1,672,943	<u>s</u>	177,106	<u> </u>	-,,-	= =			495,203			1	6,445	= =		<u> </u>	786,943
TOTAL 2000	\$	1,130,910	\$	0	<u> </u>	1,533,322	<u> </u>	1,531,799	<u> </u>	253,196	<u> </u>	<u> </u>		0	= =	\$ 4,449,227	<u> </u>	232,445

SPECIAL REVENUE FUNDS COMMUNITY SERVICES FUND COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED SEPTEMBER 30, 2001 (With comparative totals for September 30, 2000)

			URBAN REDEVELOPMENT I		CONOMIC		EXCESS (DEFICIENCY) OF REVENUES	OTHER FINANCING					
PUBLIC	HEALTH	STREETS AND		AND	AND	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	AND		OVER (UNDER)	SOURCES		ALANCES	
SAFETY	SERVICES	ROADWAYS	WELFARE	RECREATION	HOUSING	OPP	ORTUNITY	TOTAL	EXPENDITURES	(USES)	09-30-00	09-30-01	
\$ 0	\$ 0	s 0	\$ 0	\$ 163,369	\$ 0	\$	0 5	163,369	\$ (137,138) 14	\$ 0	\$ 215,562 221	\$ 78,42 23	
				82,935				82,935	29,197	(20,000)	(780)	8,41	17
				17,649				17,649	29,461		52,169	81,63	
				1,092,432				1,092,432	(177,540)		1,092,628	915,08	
				12,150				12,150	23,262		16,615	39,87	//
	194,073							194,073	22,253		219,027	241,28	80
				23,615				23,615	184		3,501	3,68	
									22		417	43	39
			(27,562)					(27,562)	34,583		(67,709)	(33,12	
			(27,302)	17,987				17,987	(17,183)	15,000	(19,974)	(22,15	
				,-					116		2,123	2,23	
				12,000				12,000	(210)		(1,455)	(1,66 4,24	
									219		4,028 453		53
									2,884		53,014	55,89	
								120	2,884		7,098	7,30	
				120				120	273		5,017	5,29	
									1,286	(300)	23,312	24,29	
								32	(32)		179		47
32									12		162		74
				13,766				13,766	(11,127)	15,000	44,669	48,5	
									102		1,882	1,99 (1,7	
				2,000				2,000	(1,846)	500	74 10,490	11,6	
								90,339	616 (30,322)	300	194,986	164,6	
				90,339				90,339	111		(111)		
				6				v	831		15,265	16,0)96
									77		1,431	1,5	
240								342	(324)		458		134
342			293,519					293,519	(729)		(5,281)		
			200,510	108,022				108,022	(38,241)		18,713	(19,5	
				1,332				1,332	(1,219)		2,810	1,5	
									164		2,762		926 334
				2,162				2,162	(2,133)	615.000	2,467 30,000	646,4	
								1 204	1,489	615,000	4,281		035
1,204								1,204 164,581	(246) 48,639		176,891	225,5	
			164,581					4,980	80,020		71,999	152,0	019
4,980		(02.72(693,736	61,352		(19,662		
250 (50		693,736						270,678	(4,853)		196,460	191,6	
270,678 622,273								622,273	24,849			24,8	
022,273			1,748					1,748			7,986	10,9 29,4	
				1,755				1,755			28,243 2,552		041
1,639								1,639			1,061		856
253								253	(205) 4,417		81,200		
									1,417		23		24
			782					782		•	325	(4	(457)
			782	i					,		41,835		,835
									1,430		17,378	18,1	,808
				239,552	!			239,552		239,552			200
				,					890	4 000 000	3,410	4,. 4,227,	,300 193
									227,193	4,000,000	•	2,981,	
								152,777	2,981,572 543,479			543,	
							1,345	1,345			13,578		,578
							1,543	1,521			22,463		,995
							1,021	-,-2-	71,139	(71,139			
								125,971	1,629,402	(1,629,402			F/ 5
									58,283				,565
								98,420					,699 ,773
					39,500	0		39,500			,		1,118
								400 55	354,118 5 (409,775		5	554,	,
							3.967	\$ 4,932,773		<i></i>		5 \$ 11,664	1,902
\$ 901,401	\$ 194,07	\$ 693,736								=		= = = = = =	
\$ 644,844	\$ 180,60	1 \$ 181,171	\$ 537,74	<u>\$ 1,899,56</u>	4 <u>\$</u>	<u> </u>	2,862	\$ 3,679,23	109,992	(1,775,20			

SPECIAL REVENUE FUNDS CONVENTION CENTER EXPANSION FUND

SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES-COMPARED TO BUDGET (NON-GAAP BUDGETARY BASIS)

			2001		_	
		BUDGET	 ACTUAL	VARIANCE- FAVORABLE (UNFAVORABLE)		2000 ACTUAL
Revenues Miscellaneous: Interest Net Increase in Fair Value of Investments Other	\$	0	\$ 1,524 37	\$ 1,524 37	;	\$ 0 35
Total Revenues			1,561	1,561		35
Expenditures Convention and Tourism:		359,014	368,034	(9,020)	١	332,114
Personal Services		190,527	118,884	71,643	,	108,815
Contractual Services		,	15,182	5,422		10,221
Commodities		20,604	1,593	5,422		1,860
Other Expenditures		1,593	2,716	3,099		850
Capital Outlay		5,815	 2,710			
Total Expenditures		577,553	 506,409	71,144		453,860
(Deficiency) of Revenues (Under) Expenditures	_	(577,553)	 (504,848)	72,705		(453,825)
Other Financing Sources (Uses) Operating Transfers In Operating Transfers Out		856,246 (347,861)	779,295 (298,923)	(76,951 48,938		771,413 (248,421)
Total Other Financing Sources (Uses)		508,385	 480,372	(28,013	<u>)</u>	522,992
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses		(69,168)	(24,476)	\$ 44,692	<u>_</u>	\$ 69,167
Fund Balances, October 1		73,157	 73,157			
Fund Balances, September 30	\$	3,989	\$ 48,681			

SPECIAL REVENUE FUNDS EMERGENCY MEDICAL SERVICES FUND

SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES-COMPARED TO BUDGET (NON-GAAP BUDGETARY BASIS)

				VARIANCE- FAVORABLE	2000
	BUDGET		ACTUAL	(UNFAVORABLE)	ACTUAL
Revenues					
Charges for Services: Ambulance Service Fees	\$ 8,218,575	5	\$ 7,589,679	\$ (628,896)	\$ 7,312,097
Ambulance Contract Fees	363,035		367,696	4,661	362,835
Miscellaneous:			C 969	6,868	43,074
Interest			6,868 4,114	4,114	45,074
Recovery of Expenditures Other		_			5,115
Total Revenues	8,581,610	<u>0</u> .	7,968,357	(613,253)	7,723,121
Expenditures					
Health Services:				(11= 5=0)	27 261 001
Personal Services	28,835,919		29,253,589	(417,670) 85,753	27,361,981 3,948,143
Contractual Services	4,342,804 1,137,688		4,257,051 1,248,466	(110,778)	1,083,915
Commodities Other Expenditures	1,137,000		175,301	(110,110)	255,870
Capital Outlay	843,78		632,573	211,215	756,070
Total Expenditures	35,335,50	0_	35,566,980	(231,480)	33,405,979
(Deficiency) of Revenues (Under) Expenditures	(26,753,89	0)	(27,598,623)	(844,733)	(25,682,858)
Other Financing Sources Operating Transfers In	27,018,44	7	27,018,447		25,043,347
Excess (Deficiency) of Revenues and Other Financing					
Sources Over (Under) Expenditures	264,55	57	(580,176)	\$ (844,733)	\$ (639,511)
Fund Balances, October 1	915,25	55	915,255		
Add Encumbrances			354,304		
Fund Balances, September 30	\$ 1,179,81	12	\$ 689,383	:	

SPECIAL REVENUE FUNDS HOTEL MOTEL TAX FUND SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES-COMPARED TO BUDGET (NON-GAAP BUDGETARY BASIS) FOR THE YEAR ENDED SEPTEMBER 30, 2001

		2001	VARIANCE- FAVORABLE	2000
Revenues	BUDGET	ACTUAL	(UNFAVORABLE)	ACTUAL
Taxes:				
Hotel Occupancy Tax Charges for Services	\$ 36,665,425 5,481,328	35,828,098 5,951,405	(837,327) 470,077	34,303,480 4,905,363
Miscellaneous: Interest	643,180	974,328	331,148	943,335
Net Increase in Fair Value of Investments Recovery of Expenditures	114,009	20,721 136,497	20,721 22,488	205,542
Other	28,502	34,934	6,432	58,262 40,415,982
Total Revenues	42,932,444	42,945,983	13,539	40,413,982
Expenditures Convention and Tourism:				
Personal Services	4,245,643	4,261,443	(15,800)	3,647,722
Contractual Services	9,419,844	9,214,911	204,933 43,390	10,223,229 277,880
Commodities Other Expenditures	237,529 43,046	194,139 43,046	73,390	51,240
Capital Outlay	179,327	117,012	62,315	132,408
•			294,838	14,332,479
Total	14,125,389	13,830,551	294,636	14,332,479
International Affairs: Personal Services	421,831	379,356	42,475	363,903
Contractual Services	422,675	429,112	(6,437)	372,161
Commodities	53,149	51,406	1,743	62,646
Other Expenditures	2,512	2,512		3,869
Capital Outlay	6,821	6,929	(108)	13,498
Total	906,988	869,315	37,673	816,077
Arts and Cultural Affairs:				
Personal Services	406,352	352,865	53,487	298,270
Contractual Services	336,568	189,417	147,151 94,919	93,676 10,781
Commodities	125,651 2,689	30,732 2,689	94,919	3,160
Other Expenditures Capital Outlay	9,675	6,490	3,185	10,565
Total	880,935	582,193	298,742	416,452
Convention Facilities:				
Personal Services	8,813,846	6,497,431	2,316,415	5,134,648
Contractual Services	6,337,538	5,210,826	1,126,712 307,350	4,206,467 604,278
Commodities	805,344 676,101	497,994 676,101	307,330	590,823
Other Expenditures Capital Outlay	842,009	535,061	306,948	445,359
Total	17,474,838	13,417,413	4,057,425	10,981,575
Non-Departmental:				
Personal Services	186,417	192,892	(6,475)	151,551
Contractual Services	1,440,450	1,284,428 1,259	156,022 (259)	1,173,045 542
Commodities Other Expenditures	1,000 375,163	378,617	(3,454)	385,382
Capital Outlay	5,949	5,949		12,696
Total	2,008,979	1,863,145	145,834	1,723,216
Contributions to Other Agencies	3,039,594	3,049,355	(9,761)	2,660,945
Total Expenditures	38,436,723	33,611,972	4,824,751	30,930,744
Excess of Revenues Over Expenditures	4,495,721	9,334,011	4,838,290	9,485,238
Other Financing Sources (Uses)				
Operating Transfers In Operating Transfers Out	388,840 (9,859,294)	388,840 (9,859,294)		405,428 (9,242,372)
Total Other Financing Sources (Uses)	(9,470,454)	(9,470,454)		(8,836,944)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(4,974,733)	(136,443)	\$ 4,838,290	\$ 648,294
Fund Balances, October 1	17,949,190	17,949,190		
Add Encumbrances		3,256,456		
Fund Balances, September 30	\$ 12,974,457	\$ 21,069,203		

SPECIAL REVENUE FUNDS ALAMODOME FUND SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES-COMPARED TO BUDGET (NON-GAAP BUDGETARY BASIS) FOR THE YEAR ENDED SEPTEMBER 30, 2001

				2001				
					VAF	RIANCE-		
						ORABLE		2000
	BU	DGET		ACTUAL	(UNFA	VORABLE)	A	CTUAL
			_					
Revenues	•	0.241.126	\$	9,689,953	\$	448,817	5	8,020,187
Charges for Services	\$	9,241,136	Ф	9,009,933	J	440,017	-	-,,
Miscellaneous:		69,610		286,655		217,045		296,770
Interest		09,010		3,336		3,336		
Net Increase in Fair Value of Investments		40,000		3,553		(36,447)		2,274
Recovery of Expenditures		9,350,746	_	9,983,497	~	632,751		8,319,231
Total Revenues		9,330,740	_	7,705,177				
Expenditures								
Convention and Tourism:								
Administration:		380,853		291,624		89,229		282,708
Personal Services		271,465		205,805		65,660		216,199
Contractual Services		12,000		12,393		(393)		8,674
Commodities		51,965		51,965		()		80,441
Other Expenditures		6,235		5,468		767		
Capital Outlay		722,518	_	567,255		155,263		588,022
Total		722,316	_	507,220				
Fiscal Operations:		389,041		339,044		49,997		398,824
Personal Services		14,520		72,077		(57,557)		37,323
Contractual Services		1,700		1,307		393		1,716
Commodities		30,286		30,286				37,960
Other Expenditures		30,200		484		(484)		1,090
Capital Outlay		435,547	_	443,198		(7,651)		476,913
Total		135,517						
Planning and Administration:		120,612		115,713		4,899		107,318
Personal Services		31,640		13,982		17,658		11,976
Contractual Services		10,300		4,276		6,024		2,972
Commodities		23,721		23,721		,		37,040
Other Expenditures		180		598		(418)		
Capital Outlay		186,453	_	158,290		28,163		159,306
Total		180,433	_	150,250				
Marketing & Promotions:		102,779		62,381		40,398		64,727
Personal Services		140,570		21,868		118,702		20,518
Contractual Services		14,500		6,805		7,695		12,938
Commodities		23,855		23,855				37,090
Other Expenditures		6,400		6,102		298		
Capital Outlay		288,104	_	121,011		167,093		135,273
Total		200,104						
Maintenance and Operations:		1,164,021		1,104,498		59,523		1,289,513
Personal Services		3,968,019		4,378,194		(410,175)		3,122,788
Contractual Services		288,048		127,649		160,399		250,623
Commodities		107,058		107,058		,		202,670
Other Expenditures		39,730		10,791		28,939		31,196
Capital Outlay		5,566,876	-	5,728,190		(161,314)		4,896,790
Total		3,300,870	-	3,720,170		(200)=7		
Event Services:		249,044		220,162		28,882		241,093
Personal Services		235,825		182,835		52,990		151,840
Contractual Services		9,630		73,707		(64,077)		7,530
Commodities		27,128		27,128		, , ,		41,040
Other Expenditures		27,120		,-				6,853
Capital Outlay		521,627	-	503,832		17,795		448,356
Total Event Contractual Staff Services:			-					
Personal Services		904,465		917,515		(13,050)		665,843
Contractual Services		103,420		57,288		46,132		75,762
Commodities		15,930		4,356		11,574		8,011
Other Expenditures		51,095		51,095				76,020
Capital Outlay		165,710		153,732		11,978		4,990
Total		1,240,620		1,183,986		56,634		830,626
Total Expenditures		8,961,745		8,705,762		255,983		7,535,286
Total Expelicitures		2,7-1-,1						
Excess of Revenues Over Expenditures		389,001		1,277,735		888,734		783,945
Other Financing Sources (Uses)								
Operating Transfers In		126,210		126,210				
Operating Transfers Out		(693,185))	(694,944)		(1,759)		(661,899)
Operating Transiers Out								(((1,000)
Total Other Financing Sources (Uses)		(566,975)	<u> </u>	(568,734)		(1,759)		(661,899)
Excess (Deficiency) of Revenues and Other Financing Sources							_	100.016
Over (Under) Expenditures and Other Financing Uses		(177,974))	709,001	\$	886,975	<u>\$</u>	122,046
Fund Balances, October 1		4,484,843		4,484,843				
Add Encumbrances				50,650				
	-	1 206 960	 · §		-			
Fund Balances, September 30	3	4,306,869	= =	, 3,477,774	:			

SPECIAL REVENUE FUNDS

HOTEL MOTEL TAX CAPITAL IMPROVEMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES-COMPARED TO BUDGET (NON-GAAP BUDGETARY BASIS)

	BUDGET	2001 ACTUAL	F	'ARIANCE- AVORABLE FAVORABLE)		2000 ACTUAL
Revenues Taxes	\$ 10,317,000	\$ 10,235,605	\$	(81,395)	\$	9,800,930
Miscellaneous: Interest		483,137		483,137 10,191		502,172
Net Increase in Fair Value of Investments Other	 12,517	 10,191 9,050		(3,467)		18,665
Total Revenues	10,329,517	 10,737,983		408,466	_	10,321,767
Expenditures Convention and Tourism: Other Expenditures	89,822	 95,392		(5,570)	_	89,261
Excess of Revenues Over Expenditures	 10,239,695	 10,642,591		402,896		10,232,506
Other Financing (Uses) Operating Transfers Out	 (8,757,194)	 (7,518,922)		1,238,272		(10,203,500)
Excess of Revenues Over Expenditures and Other Financing Uses	1,482,501	3,123,669	\$	1,641,168	\$	29,006
Fund Balances, October 1	 8,846,045	 8,846,045				
Fund Balances, September 30	\$ 10,328,546	\$ 11,969,714				

SPECIAL REVENUE FUNDS

SPECIAL REVENUE RESERVE FUND

SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES-COMPARED TO BUDGET (NON-GAAP BUDGETARY BASIS)

		2001						
					ARIANCE-			
	_			A CODE LA I		AVORABLE		2000 ACTUAL
	I	BUDGET		ACTUAL	(UN.	FAVORABLE)		ACTUAL
Revenues								
Intergovernmental:	\$	650,000	\$	508,297	\$	(141,703)	\$	839,618
Street Light Installation	Ф	050,000	Ψ	300,277	•	(111,700)	•	,
Miscellaneous:		281,900		326,807		44,907		325,791
Interest Net Increase in Fair Value of Investments		201,500		6,822		6,822		
Other		325,000		717,265		392,265		234,623
Other		220,000	_					
Total Revenues		1,256,900		1,559,191		302,291		1,400,032
<u>Expenditures</u>								
General Government:								
Contractual Services								375
Capital Outlay		7,000		6,920		80		4,404
Cupilla Camby								
Total Expenditures		7,000		6,920		80		4,779
Excess of Revenues Over Expenditures		1,249,900		1,552,271		302,371		1,395,253
Excess of Revenues Over Expenditures		1,247,700		1,552,2.1				
Other Financing Sources (Uses)								
Operating Transfers In		673,416		673,416				1,509,982
Operating Transfers Out		(6,806,149)	_	(3,419,842)		3,386,307		(3,392,582)
To 1 Od as Figure in Courses (Uses)		(6,132,733)		(2,746,426)		3,386,307		(1,882,600)
Total Other Financing Sources (Uses)		(0,132,733)		(2,740,420)				(1,111-)-
(Deficiency) of Revenues and Other Financing Sources								
(Under) Expenditures and Other Financing Uses		(4,882,833)		(1,194,155)	\$	3,688,678	<u>\$</u>	(487,347)
Fund Balances, October 1		5,640,185		5,640,185				
I und Datanees, October 1		<i>yy</i>						
Add Encumbrances				1,670,236	-			
Fund Balances, September 30	\$	757,352	\$	6,116,266	=			

SPECIAL REVENUE FUNDS CONFISCATED PROPERTY FUND

SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES-COMPARED TO BUDGET (NON-GAAP BUDGETARY BASIS)

	2001							
	BUDGET			ACTUAL	F	VARIANCE- AVORABLE IFAVORABLE)	A	2000 ACTUAL
Revenues								
Miscellaneous: Interest Net Increase in Fair Value of Investments	\$	91,860	\$	124,217 2,448	\$	32,357 2,448	\$	161,541
Other		1,197,350		1,282,402		85,052		1,252,074
Total Revenues		1,289,210	_	1,409,067		119,857		1,413,615
Expenditures Public Safety:								
Office of Chief of Police:		210,000		128,084		81,916		204,599
Personal Services Contractual Services		1,355,799		504,215		851,584		516,513
Commodities		205,722		247,116		(41,394)		243,451
Other Expenditures		4,712		4,712		•		
Capital Outlay		528,920		874,614		(345,694)		989,387
Capital Outlay			_					
Total Expenditures		2,305,153		1,758,741		546,412		1,953,950
(Deficiency) of Revenues (Under) Expenditures		(1,015,943)		(349,674)		666,269	_	(540,335)
Other Financing (Uses) Operating Transfers Out		(70,034)	_	(70,034)				(80,263)
(Deficiency) of Revenues (Under) Expenditures and Other Financing Uses		(1,085,977)		(419,708)	\$	666,269	\$	(620,598)
Fund Balances, October 1		2,442,539		2,442,539				
Add Encumbrances				49,056				
Fund Balances, September 30	\$	1,356,562	\$	2,071,887				

SPECIAL REVENUE FUNDS STREET MAINTENANCE AND IMPROVEMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES-COMPARED TO BUDGET (NON-GAAP BUDGETARY BASIS) FOR THE YEAR ENDED SEPTEMBER 30, 2001

<u> </u>								
				2001				
				2001	V	ARIANCE-		
						AVORABLE		2000
		BUDGET		ACTUAL_	(UN	FAVORABLE)		ACTUAL
Revenues			_	1.604.044	•	72.662	e.	1,302,209
Intergovernmental	\$	1,552,182	\$	1,624,844	\$	72,662 (1,397,760)	\$	32,446
Charges for Services		2,200,373		802,613		(1,397,700)		52,440
Miscellaneous:		396,320		388,244		(8,076)		399,737
Interest Net Increase in Fair Value of Investments		390,320		7,915		7,915		223,70
		4,867		1,025,102		1,020,235		305,168
Recovery of Expenditures		4,007	_	1,020,10=				
Total Revenues		4,153,742		3,848,718		(305,024)		2,039,560
Expenditures								
Streets and Roadways:								
Area Supervision:								
Personal Services		2,042,878		1,469,996		572,882		1,168,322
Contractual Services		1,498,729		776,123		722,606		889,544
Commodities		133,989		89,269		44,720		82,294
Other Expenditures		113,843		113,843				82,250
Capital Outlay		456,583	_	289,563		167,020		65,539
Total		4,246,022		2,738,794		1,507,228		2,287,949
Gravel and Asphalt Maintenance:				6064047		(120 561)		6,053,324
Personal Services		6,233,486		6,364,047		(130,561)		2,405,903
Contractual Services		2,200,257		2,565,100		(364,843)		5,020,344
Commodities		4,136,047		5,299,555		(1,163,508)		83,840
Other Expenditures		79,153		79,153		(1.125)		626,520
Capital Outlay		75,191	-	76,326		(1,135)	_	020,320_
Total		12,724,134	_	14,384,181		(1,660,047)		14,189,931
M. i. d. and Compton tions								
Maintenance and Construction: Personal Services		2,162,457		2,446,473		(284,016)		2,327,873
Contractual Services		946,400		1,104,410		(158,010)		1,201,966
Commodities		2,178,953		1,002,660		1,176,293		1,766,891
Other Expenditures		100,521		100,521				160,070
Capital Outlay		287,033		223,733		63,300	_	65,572
•		5,675,364		4.877.797		797,567		5,522,372
Total		22,645,520		22,000,772		644,748		22,000,252
Total Expenditures			-				_	
(Deficiency) of Revenues (Under) Expenditures		(18,491,778)	_	(18,152,054)		339,724	_	(19,960,692)
Other Financing Sources (Uses)								20.074.102
Operating Transfers In		30,556,971		30,621,106		64,135		28,974,192
Operating Transfers Out		(22,766,716)	_	(11,832,566)		10,934,150	_	(22,030,296)
Total Other Financing Sources (Uses)	_	7,790,255		18,788,540	_	10,998,285	_	6,943,896
Excess (Deficiency) of Revenues and Other Financing								
Sources Over (Under) Expenditures and Other								
Financing Uses		(10,701,523))	636,486	\$	11,338,009	\$	(13,016,796)

9,975,062

(726,461)

Add Encumbrances

Fund Balances, October 1

Fund Balances, September 30

9,975,062

2,177,898

\$ 12,789,446

PUBLIC HEALTH SUPPORT REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES-COMPARED TO BUDGET (NON-GAAP BUDGETARY BASIS)

		2001		
		2001	VARIANCE-	2000
	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)	2000 ACTUAL
Revenues	\$ 754,851	\$ 827,163	\$ 72,312	\$ 797,474
Intergovernmental Charges for Services	683,400	1,065,591	382,191	876,166
Miscellaneous:		44.740	(27.400)	64,822
Interest	82,230	44,742 887	(37,488) 887	04,022
Net Increase in Fair Value of Investments Recovery of Expenditures				6,240
,	1,520,481	1,938,383	417,902	1,744,702
Total Revenues	1,320,481	1,230,363	417,502	
Expenditures				
Health Services: Administration:				
Personal Services	933,984	821,732	112,252	904,181
Contractual Services	99,255	90,674	8,581	107,748
Commodities	251,280	439,500	(188,220)	290,340
Other Expenditures	14,134	4,009	10,125	6,860
Capital Outlay				15,926
Total	1,298,653	1,355,915	(57,262)	1,325,055
Animal Control:			10.004	504.017
Personal Services	625,293	614,899	10,394	584,217
Contractual Services	25,140	31,392	(6,252) 5,926	29,073 15,284
Commodities	22,750	16,824	3,920	2,630
Other Expenditures	1,948	1,948		2,030
Total	675,131	665,063	10,068	631,204
Total Expenditures	1,973,784	2,020,978	(47,194)	1,956,259
(Deficiency) of Revenues (Under) Expenditures	(453,303)	(82,595)	370,708	(211,557)
Other Financing Sources (Uses)				
Operating Transfers In	182,000	182,000	110.260	(200.240)
Operating Transfers Out	(503,739)	(384,370)	119,369	(280,240)
Total Other Financing Sources (Uses)	(321,739)	(202,370)	119,369	(280,240)
(Deficiency) of Revenues and Other Financing				
Sources (Under) Expenditures and Other			400.077	e (401.707)
Financing Uses	(775,042)	(284,965)	\$ 490,077	\$ (491,797)
Fund Balances, October 1	918,889	918,889		
Add Encumbrances		213,527	-	
Fund Balances, September 30	\$ 143,847	\$ 847,451	=	

SPECIAL REVENUE FUNDS NELSON WOLFF STADIUM

SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES-COMPARED TO BUDGET (NON-GAAP BUDGETARY BASIS)

			2001				
	BUDGET		ACTUAL	FA	ARIANCE- VORABLE AVORABLE)		2000 ACTUAL
Revenues	 			_	(110.201)	_	540 607
Charges for Services	\$ 640,463	\$	521,162	\$	(119,301)	\$	549,697
Miscellaneous:			1,044		1,044		66
Interest Net Increase in Fair Value of Investments			22		22		
Recovery of Expenditures	63,729		96,002		32,273		28,267
Other	9,824		6,752_		(3,072)		9,040
Total Revenues	 714,016		624,982		(89,034)		587,070
Expenditures Culture and Recreation:							
Personal Services	372,426		297,264		75,162		371,849
Contractual Services	280,678		295,630		(14,952)		219,311 50,720
Commodities	72,412		48,950		23,462		39,280
Other Expenditures	25,483		25,483 11,762		21		7,847
Capital Outlay	 11,783		11,702				7,017
Total Expenditures	 762,782		679,089		83,693	_	689,007
(Deficiency) of Revenues (Under) Expenditures	 (48,766)		(54,107)		(5,341)	_	(101,937)
Other Financing Sources Operating Transfers In	48,049		177,808		129,759		55,317
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(717)		123,701	\$	124,418	\$	(46,620)
Fund Balances, October 1	17,156		17,156				
Add Encumbrances	 	_	14,623				
Fund Balances, September 30	\$ 16,439	\$	155,480				

SPECIAL REVENUE FUNDS STORMWATER OPERATING FUND SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES-COMPARED TO BUDGET (NON-GAAP BUDGETARY BASIS) FOR THE YEAR ENDED SEPTEMBER 30, 2001

		2001		
-		2001	VARIANCE-	
			FAVORABLE	2000
-	BUDGET	ACTUAL	(UNFAVORABLE)	ACTUAL
Revenues				
Charges for Services	19,559,481	20,635,456	\$ 1,075,975	\$ 20,093,176
Miscellaneous: Interest		446,437	446,437	252,884
Net Increase in Fair Value of Investments		9,738	9,738	
Recovery of Expenditures		5,116	5,116	789 32
Other _	75,000	21,096,747	(75,000) 1,462,266	20,346,881
Total Revenues	19,634,481	21,090,747	1,402,200	
Expenditures				
Streets and Roadways: Administration:				
Personal Services	305,798	327,179	(21,381)	273,438
Contractual Services	3,289,523	3,231,186	58,337	4,427,201
Commodities	24,979	5,678	19,301	16,906
Other Expenditures	13,839	13,839	56,257	18,030 4,735,575
Total .	3,634,139	3,577,882	30,237	4,730,570
Vegetation Control:		4 500 500	200 404	1,551,637
Personal Services	2,081,226	1,700,732 722,697	380,494 (110,913)	604,615
Contractual Services	611,784 257,129	258,353	(1,224)	326,078
Commodities	21,414	21,414	(-,)	31,330
Other Expenditures Capital Outlay	89,042	38,431	50,611	85,107
Total	3,060,595	2,741,627	318,968	2,598,767
River Maintenance:	2 105 700	2,272,168	(166,369)	2,197,365
Personal Services	2,105,799 734,481	1,169,286	(434,805)	1,046,272
Contractual Services Commodities	250,196	443,018	(192,822)	398,339
Other Expenditures	32,676	32,676		34,430
Capital Outlay	261,400	261,400		533,308
Total	3,384,552	4,178,548	(793,996)	4,209,714
Street Sweeping:				
Personal Services	2,150,120	2,105,930	44,190	1,826,682
Contractual Services	638,453	878,272	(239,819)	890,439
Commodities	248,802	391,425	(142,623)	411,797
Other Expenditures	16,446	16,446	(342)	23,700 489,900
Capital Outlay	2.052.821	3,392,415	(338,594)	3,642,518
Total	3,053,821	3,392,413	(330,334)	
Tunnel Maintenance:		000 445	62.549	641,606
Personal Services	863,995	800,447 462,428	63,548 487,089	379,018
Contractual Services	949,517 156,759	95,480	61,279	174,098
Commodities	11,234	11,234	01,277	14,880
Other Expenditures Capital Outlay	76,046	61,000	15,046	310,391
Total	2,057,551	1,430,589	626,962	1,519,993
Design Engineering:				
Personal Services	535,845	572,663	(36,818)	503,975
Contractual Services	76,980	13,941	63,039 52,507	62,678 27,177
Commodities	59,840 8,640	7,333 8,640	32,307	10,580
Other Expenditures	4,300	700	3,600	
Capital Outlay Total	685,605	603,277	82,328	604,410
Total Funce ditures	15,876,263	15,924,338	(48,075)	17,310,977
Total Expenditures				3,035,904
Excess of Revenues Over Expenditures	3,758,218	5,172,409	1,414,191	3,033,904
Other Financing Sources (Uses)		58,253	12,473	290,158
Operating Transfers In	45,780 (7,538,371)	(4,890,317)	2,648,054	(2,753,175)
Operating Transfers Out	(7,338,371)	(4,890,317)		
Total Other Financing Sources (Uses)	(7,492,591)	(4,832,064)	2,660,527	(2,463,017)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,734,373)	340,345	\$ 4,074,718	\$ 572,887
Fund Balances, October 1	8,981,839	8,981,839		
Add Encumbrances		1,255,027	-	
Fund Balances, September 30	\$ 5,247,466	\$ 10,577,211	=	

INTERNATIONAL CENTER FUND

SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES-COMPARED TO BUDGET (NON-GAAP BUDGETARY BASIS)

			2001				
	BUDGET		ACTUAL	FA	ARIANCE- AVORABLE FAVORABLE)		2000 ACTUAL
Revenues			205.254	•	01.050	¢.	207,701
Charges for Services	\$ 303,506	\$	385,356	\$	81,850	\$	207,701
Miscellaneous:			10,647		10,647		
Interest			10,647		229		
Net Increase in Fair Value of Investments			1,318		1,266		199,000
Other	 52	_	1,318		1,200		177,000
Total Revenues	 303,558		397,550		93,992		406,701
Expenditures							
Convention and Tourism:							
Personal Services	311,303		332,764		(21,461)		299,002
Contractual Services	311,778		276,648		35,130		326,382
Commodities	24,774		23,532		1,242		21,021
Other Expenditures	152,762		152,762				152,670
Capital Outlay	 152,395	_	83,866		68,529		367,942
Total Expenditures	 953,012		869,572		83,440		1,167,017
(Deficiency) of Revenues (Under) Expenditures	 (649,454)	_	(472,022)		177,432		(760,316)
Other Financing Sources (Uses)							
Operating Transfers In	534,652		534,652				533,839
Operating Transfers Out	(34,230)	_	(34,230)				(12,621)
Total Other Financing Sources (Uses)	500,422		500,422				521,218
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(149,032)		28,400	<u>\$</u>	177,432	\$	(239,098)
Fund Balances, October 1	138,385		138,385				
Add Encumbrances	 	_	18,792				
Fund Balances, September 30	\$ (10,647)	<u>\$</u>	185,577				

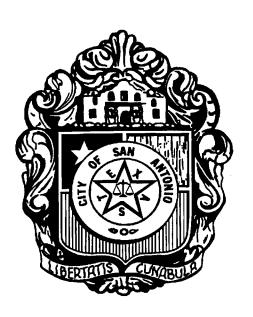
JOB TRAINING, NEIGHBORHOOD REVITALIZATION, AND ECONOMIC DEVELOPMENT FUND SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES-COMPARED TO BUDGET (NON-GAAP BUDGETARY BASIS)

				2001				
		BUDGET		ACTUAL	<u>J)</u>	VARIANCE- FAVORABLE JNFAVORABLE)		2000 ACTUAL
Revenues			•	01.601	Ф.	91,601	\$	12,224,585
Intergovernmental	\$	0	\$	91,601	\$	91,001	Ф	12,224,363
Miscellaneous:				284,062		284,062		195,284
Interest Net Increase in Fair Value of Investments				6,910		6,910		132,201
Net increase in Fair value of investments	-		_	0,210	_			
Total Revenues				382,573		382,573		12,419,869
Expenditures Economic Development and Opportunity:								
Contractual Services		2,000,000		1,072,000	_	928,000		350,000
Excess (Deficiency) of Revenues Over (Under) Expenditures		(2,000,000)		(689,427)		1,310,573		12,069,869
Other Financing (Uses) Operating Transfers Out		(10,090,000)		(7,090,000)	_	3,000,000		
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses		(12,090,000)		(7,779,427)	\$	4,310,573	\$	12,069,869
Fund Balances, October 1		12,069,869		12,069,869				
Add Encumbrances				1,000,000				
Fund Balances, September 30	\$	(20,131)	\$	5,290,442				

PARKS DEVELOPMENT AND EXPANSION FUND

SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES AND CHANGES IN FUND BALANCES-COMPARED TO BUDGET (NON-GAAP BUDGETARY BASIS)

				2001		
		BUDGET		ACTUAL	FA	ARIANCE- AVORABLE FAVORABLE)
Revenues						
Taxes:	_		•	17 101 240	•	(207, 777)
City Sales Tax	\$	17,408,016	\$	17,101,349	\$	(306,667)
Miscellaneous:		227 508		220,401		(17,197)
Interest		237,598		5,717		5,717
Net Increase in Fair Value of Investments				5,/1/		3,717
Total Revenues		17,645,614		17,327,467		(318,147)
Expenditures						
Culture and Recreation:						
Personal Services		29,500		17,982		11,518
Contractual Services		638,497		571,347		67,150
Commodities		2,846		505		2,341
Capital Outlay		49,454		1,694		47,760
Total Expenditures		720,297		591,528		128,769
Excess of Revenues Over Expenditures		16,925,317		16,735,939		(189,378)
Other Financing (Uses)		(4.000.000)		(207.014)		102.096
Operating Transfers Out		(1,090,000)		(897,014)		192,986
Excess of Revenues and Other Financing (Uses) Over Expenditures		15,835,317		15,838,925	\$	3,608
Fund Balances, October 1						
Add Encumbrances				111,739		
Fund Balances, September 30	\$	15,835,317	\$	15,950,664		





City of San Antonio Texas

Debt Service Funds

DEBT SERVICE FUND - to account for the accumulation of resources for, and the payment of general long-term debt principal, interest and related costs except that which is accounted for in proprietary type funds. Financing is provided by ad valorem taxes, Hotel Occupancy Taxes, 1/8 cent sales tax, and transfers from other governmental funds.

DEBT SERVICE FUNDS COMPARATIVE BALANCE SHEETS SEPTEMBER 30, 2001 AND 2000

Assets

Assets	 2001		2000
Cash and Cash Equivalents	\$ 26,912,658	\$	18,589,900
Cash with Fiscal Agent	8,588		8,588
Investments	60,749,794		65,417,047
Receivables:			
Taxes, Including Interest,			
Penalties and Liens	10,005,110		11,436,846
Less Allowances for Uncollectibles	(1,606,554)		(1,579,705)
Accrued Interest	424,212		780,754
Notes	1,052,665		702,217
Due from Other Funds	227,904		206,356
Prepaid Expenditures	 		1,660
Total Assets	\$ 97,774,377	\$	95,563,663
Liabilities and Fund Balances			
Liabilities:			
Accounts Payable - Other	\$ 127,009	\$	553,445
Due to Other Funds	68,572		35,017
Matured Bonds and Interest Payable	8,588		8,588
Deferred Revenue	 8,398,556		9,857,141
Total Liabilities	 8,602,725		10,454,191
Fund Balances:			
Reserved for Notes	1,052,665		702,217
Reserved for Prepaid Expenditures			1,660
Reserved for General Indebtedness	69,370,301		64,677,448
Reserved for Convention Center Project	 18,748,686		19,728,147
Total Fund Balances	 89,171,652	-	85,109,472
Total Liabilities and Fund Balances	\$ 97,774,377	\$	95,563,663

DEBT SERVICE FUNDS

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-COMPARED TO BUDGET (NON-GAAP BUDGETARY BASIS)

			2001			
				V	ARIANCE-	
				FA	VORABLE	2000
	 BUDGET	_	ACTUAL	(UNF	AVORABLE)	ACTUAL
Revenues						
Taxes:						
Current Taxes	\$ 79,494,075	\$	80,703,823	\$	1,209,748	\$ 76,511,933
Delinquent Taxes	1,132,082		1,193,405		61,323	1,320,606
Penalties and Interest on Delinquent Taxes	807,200		954,251		147,051	937,408
Miscellaneous:						
Interest Revenue	 6,999,842		6,657,527		(342,315)	 6,911,839
Total Revenues	88,433,199		89,509,006		1,075,807	 85,681,786
Expenditures						
Principal Retirement	43,885,000		43,885,000			40,750,000
Interest	50,764,835		51,178,066		(413,231)	49,715,734
Issuance Costs	 270,630		270,630			 202,329
Total Expenditures	 94,920,465		95,333,696		(413,231)	 90,668,063
(Deficiency) of Revenues (Under) Expenditures	 (6,487,266)	<u></u>	(5,824,690)		662,576	 (4,986,277)
Other Financing Sources						
Operating Transfers In	 8,642,716	_	9,886,870		1,244,154	8,187,931
Excess of Revenues and Other Financing Sources Over Expenditures	2,155,450		4,062,180	\$	1,906,730	\$ 3,201,654
Fund Balances, October 1	 85,109,472		85,109,472			
Fund Balances, September 30	\$ 87,264,922	\$	89,171,652			



City of San Antonio Texas

Capital Projects Funds

IMPROVEMENT PROJECTS - to account for special capital improvements designated by City Council. Financing is derived from contributions from other funds.

CERTIFICATES OF OBLIGATION - to account for permanent public improvements and/or construction of municipal facilities, Streets, Drainage, and Emergency Fire Protection projects. Financing is derived from the sale of Certificates of Obligation.

GENERAL OBLIGATION BONDS - to account for financial resources to be used for acquisition or construction of major capital facilities such as Drainage, Library Improvements, excluding those financed by proprietary type funds and trust funds. Financing is derived by the sale of General Obligation Bonds.

CONVENTION CENTER EXPANSION - to account for financial resources to be used in the Convention Center Expansion Project. Financing was derived from a 2% Hotel/Motel tax, and proceeds from the subsequent sale of debt.

PARKS DEVELOPMENT AND EXPANSION - to account for the planning, acquisition, establishment, development, construction or renovation of various venue projects as authorized by Proposition No. 3, entitled "Parks Development and Expansion Venue Projects." Financing is derived from the sale of commercial paper and 1/8 cent sales tax.

MUNICIPAL FACILITIES - to account for the financial resources to be used in the construction of the One Stop Development Services Center. Financing is derived from the sale of Municipal Facilities Corporation, Lease Revenue Bonds.

--- CITY OF SAN ANTONIO, TEXAS ----

CAPITAL PROJECTS FUNDS COMBINING BALANCE SHEET

2000		61,973,386 108,750,701 454,623	1,325,341	4,103,199	176,607,250		5,876,744 15,457,878 597,004	21,931,626	168,713,065 (14,037,441)	154,675,624	176,607,250
TOTAL 2001		87,596,231 \$ 66,107,720 261,359	765,416 19,411	2,552,887	157,303,024 \$		7,891,740 \$ 9,639,865 409,775	17,941,380	92,846,764	139,361,644	157,303,024 \$
MUNICIPAL FACILITIES		15,391,456 \$			15,391,456		0		15,391,456	15,391,456	15,391,456 \$
		8			∞		↔				₩
PARKS DEVELOPMENT AND EXPANSION		12,907,401	33,971		13,967,791		0		4,791 13,963,000	13,967,791	13,967,791
DEV		⇔			↔		∞			ļ	∞ ∥
CONVENTION CENTER EXPANSION		4,304,016 4,656,768 261,359	52,807 19,411		9,294,361		4,262,416	8,659,926	5,333,582 (4,699,147)	634,435	9,294,361
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GENERAL OBLIGATION BONDS		28,825,091 32,576,980	366,150	1,522,701	63,290,922		2,493,985	5,761,928	43,451,023	57,528,994	63,290,922
0		8]	∞ ∥		<i>∽</i>		ا	امد	اامر
CERTIFICATES OF OBLIGATION		13,274,195 15,309,971	165,289		28,749,455		525,684	1,666,997	8,105,040 18,977,418	27,082,458	28,749,455
CE		69			S		↔				↔
IMPROVEMENT PROJECTS		12,894,072 12,537,582	147,199	1,030,186	26,609,039		609,655 833,099 409,775	1,852,529	35,952,328 (11,195,818)	24,756,510	26,609,039
WI WI		∽			s s		60		ļ		8
	Assets	Cash and Cash Equivalents Investments Deposits and Advances	Receivables: Accrued Interest Due from Other Funds	Due from Other Governmental Agencies	Total Assets	Liabilities and Fund Balances	Liabilities: Vouchers Payable Accounts Payable-Other Due to Other Funds	Total Liabilities	Fund Balances: Reserved for Encumbrances Unreserved-Undesignated	Total Fund Balances	Total Liabilities and Fund Balances

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED SEPTEMBER 30, 2001

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	IMPROVEMENT PROJECTS	CERTIFICATES OF OBLIGATION	GENERAL OBLIGATION BONDS	CONVENTION CENTER EXPANSION	DEVELOPMENT AND EXPANSION	MUNICIPAL FACILITIES	TOTAL 2001	L 2000
Revenues Intergovernmental	\$ 105,878	\$ 1,102,884	\$ 12,259,463	0	0	0	\$ 13,468,225 \$	10,232,614
Miscellaneous: Interest	1,455,866	1,571,510	3,933,433	1,308,486	829,014 5,565	188,518	9,286,827	11,591,870
Net Increase in Fair Value of investments Recovery of Expenditures Other		72,400		2,100,000	995	1,350,125	3,554,290	20,559
Total Revenues	1,626,479	2,775,612	16,272,108	3,411,976	835,574	1,538,643	26,460,392	21,846,306
Expenditures Capital Projects	24,923,416	11,476,183	49,087,479	30,506,736	19,672,783	612,187	136,278,784	132,739,835
Excess (Deficiency) of Revenues Over (Under) Expenditures	(23,296,937)	(8,700,571)	(32,815,371)	(27,094,760)	(18,837,209)	926,456	(109,818,392)	(110,893,529)
Other Financing Sources (Uses) Proceeds of Debt Issuances Operating Transfers In Operating Transfers Out	19,002,727 (469,364)	16,980,000 141,868 (5,071,221)	15,615,000 3,774,579 (2,071,291)	111,409	32,700,000	14,465,000	79,760,000 23,135,583 (8,391,171)	67,285,000 22,806,398 (5,403,394)
Total Other Financing Sources (Uses)	18,533,363	12,050,647	17,318,288	(667,886)	32,805,000	14,465,000	94,504,412	84,688,004
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(4,763,574)	3,350,076	(15,497,083)	(27,762,646)	13,967,791	15,391,456	(15,313,980)	(26,205,525)
Fund Balances, October 1	29,520,084	23,732,382	73,026,077	28,397,081			154,675,624	180,881,149
Fund Balances, September 30	\$ 24,756,510	\$ 27,082,458	\$ 57,528,994	\$ 634,435	\$ 13,967,791	\$ 15,391,456	\$ 139,361,644	\$ 154,675,624



City of San Antonio Texas

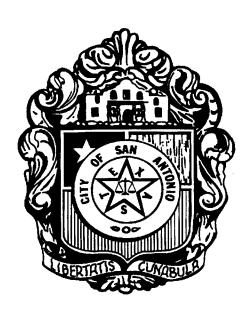
Enterprise Funds

AIRPORT SYSTEM - to account for the operation of the Airport System. Financing for Airport System Operations is provided by user fees.

PARKING FACILITIES - to account for the operation of the Parking Facilities. Financing for Parking Facilities Operations is provided by user fees.

GOLF COURSE SYSTEM - to account for the operation of the City's Golf Course Facilities. Financing for Golf Course Operations is provided by user fees.

SOLID WASTE SYSTEM - to account for the operation of the Solid Waste System. Financing for Solid Waste System Operations is provided by user fees.



ENTERPRISE FUNDS COMBINING BALANCE SHEET-ALL FUNDS SERTEMBER 20, 2001

SEPTEMBER 30, 2001
(With comparative totals for September 30, 2000)

<u>ASSETS</u>	AIRPORT SYSTEM	PARKING FACILITIES	GOLF COURSE SYSTEM	SOLID WASTE SYSTEM		ALS 2000
Current Assets	<u> </u>					
Cash and Cash Equivalents Investments Receivables:	\$ 5,123,822 5,772,319	\$ 1,649,042 1,850,962	\$ 79,258 5,289	\$ 1,295,773 1,746,444	\$ 8,147,895 9,375,014	\$ 2,902,456 14,843,785
Other Accounts Less Allowance for Uncollectibles	2,272,141 (441,639)	391	50,185	25	2,322,742 (441,639)	3,072,887
Accrued Interest Accrued Revenue Due from Other Funds	78,091 751,638 316,471	19,800 112,702 2,500		28,099 3,129,337	125,990 3,993,677 318,971	242,140 4,476,613 225,980
Due from Other Gov't Agencies Inventories, at Cost Prepaid Expenses	571,430	36,509	127,265 240,299	17,702 12,797	127,265 865,940 12,797	127,265 866,403 1,673,399
Total Current Assets	14,444,273	3,671,906	502,296	6,230,177	24,848,652	28,430,928
Restricted Assets Debt Service Accounts:	****	212.100	7.502		2 220 061	472 402
Cash and Cash Equivalents Investments	2,118,171 12,336,281	213,188 790,561	7,502 43,694		2,338,861 13,170,536 465,769	472,492 15,467,465
Prepaid Expenses Receivables-Accrued Interest Due from Other Funds	465,769 61,641 144,535	2,994	231		64,866 144,535	135,135
Construction Accounts: Cash and Cash Equivalents	14,109,954	7,436,960		204,646	21,751,560	19,984,967
Investments Receivables-Accrued Interest	15,948,961 81,138	8,395,160 92,934		231,319 2,562	24,575,440 176,634	18,380,502 295,958
Improvement and Contingency Accounts: Cash and Cash Equivalents Investments	4,491,486 5,415,946	762,219 861,561		386,037 153,767	5,639,742 6,431,274	4,206,491 23,138,349
Receivables-Accrued Interest Due from Other Funds	123,380 465,769	8,756		1,686	133,822 465,769	237,896 366,094
Other Restricted Accounts: Cash and Cash Equivalents	427,449				427,449	340,658
Investments Receivables-Accrued Interest	143,846 1,460			·	143,846 1,460	208,757 2,520
Total Restricted Assets	56,335,786	18,564,333	51,427	980,017	75,931,563	83,237,284
Property, Plant and Equipment						
Computer Equipment	663,128	119,249	36,803	162,484	981,664	940,306
Land	2,969,506	8,125,202	2,579,153	893,293	14,567,154	14,169,654
Buildings	112,133,191	18,984,539	4,015,980	45,840	135,179,550	134,910,255
Improvements Other than Buildings	145,824,667	1,638,601	5,521,943	3,024,736	156,009,947	154,499,651
Machinery and Equipment	9,010,590	691,376	2,754,568	3,480,426	15,936,960	14,463,602
Construction in Progress	67,503,831	8,556,746		410,436	76,471,013	59,701,692
Total Property, Plant and Equipment	338,104,913	38,115,713	14,908,447	8,017,215	399,146,288	378,685,160
Less: Accumulated Depreciation	111,826,550	8,128,263	5,081,904	3,122,745	128,159,462	119,803,927
Net Property, Plant and Equipment	226,278,363	29,987,450	9,826,543	4,894,470	270,986,826	258,881,233
Unamortized Debt Expense	1,643,337	712,282	15,771		2,371,390	2,517,516
TOTAL ASSETS	\$ 298,701,759	\$ 52,935,971	\$ 10,396,037	\$ 12,104,664	\$ 374,138,431	\$ 373,066,961

(Cont'd)

ENTERPRISE FUNDS COMBINING BALANCE SHEET-ALL FUNDS SEPTEMBER 30, 2001 (With comparative totals for September 30, 2000)

LIABILITIES AND FUND EQUITY	AIRPORT	PARKING	GOLF COURSE	SOLID WASTE	TOT	'ALS
ELADIENTES AND FOND EQUIT	SYSTEM	FACILITIES	SYSTEM	SYSTEM	2001	2000
Liabilities:						
Current Liabilities (Payable from Current Assets) Vouchers Payable	\$ 173,035	\$ 30,840	\$ 156,062	\$ 825,025	\$ 1,184,962	\$ 1,012,061
Deferred Revenues	336,759	50,010	127,265	4 020,020	464,024	617,018
Accrued Payroll	195,342	51,477	64,616	307,585	619,020	606,903
Accounts Payable-Other	6,446,705	70,240	163,202	1,521,694	8,201,841 2,107,012	9,041,534 2,036,373
Accrued Leave Payable Accrued Interest	1,082,198	106,383	159,065 3,280	759,366	3,280	1,073
Due to Other Funds	144,535		365,000	209,868	719,403	368,302
Total Current Liabilities (Payable from Current Assets)	8,378,574	258,940	1,038,490	3,623,538	13,299,542	13,683,264
Hom Current Assets)	0,570,574	230,540	1,030,470	3,023,330	13,233,512	15,000,201
Current Liabilities (Payable from Restricted Assets)				2 7 10	202 (02	514.001
Vouchers Payable	389,143	210 202	24.653	3,549	392,692 1,929,900	514,021 2,157,549
Accrued Bond and Certificate Interest Current Portion of Revenue Bonds	1,584,945 5,080,000	310,303	34,652		5,080,000	2,137,349
Current Portion of General Obligation Bonds	3,000,000				2,000,000	
and Certificates		1,055,000	425,000		1,480,000	5,980,000
Due to Other Funds	964,770		124 926		964,770 134,826	18,552 152,837
Lease Purchase Other Payables	992,093	996,747	134,826		1,988,840	1,195,143
Outer 1 ayables	3,2,0,3	330,717				
Total Current Liabilities (Payable	0.010.051	2 2 6 2 0 5 0	504 470	2.540	11.071.020	10.019.103
from Restricted Assets)	9,010,951	2,362,050	594,478	3,549	11,971,028	10,018,102
RESTRICTED FUNDS						
Long-Term Liabilities						100 005 001
Revenue Bonds (Net of Current Portion)	100,290,000	24,845,000			125,135,000	130,295,001
General Obligation Bonds and Certificates (Net of Current Portion)		14,155,000	3,360,000		17,515,000	18,995,000
Less: Unamortized Discount		1-1,155,000	2,200,000		21,020,000	,,
on New Series Bonds	(416,500)	(224,140)	(13,016)		(653,656)	(1,637,777)
Deferred Amount on Refunding		(95,545)	(9,973)		(105,518)	(114,607) 702,217
Notes Payable Lease Purchase			1,052,665 360,336		1,052,665 360,336	500,141
Other Payables			300,330	1,069,002	1,069,002	1,110,086
•				1.060.000	144 272 020	140.050.061
Total Long-Term Liabilities	99,873,500	38,680,315	4,750,012	1,069,002	144,372,829	149,850,061
Total Liabilities	117,263,025	41,301,305	6,382,980	4,696,089	169,643,399	173,551,427
Fund Equity						
Contributed Capital:						
Local Government	2,130,473	190,335	4,772,817	3,698,917	10,792,542 97,979,329	10,792,542 97,979,329
Federal Customers	97,979,329 9,430,102		753,000		10,183,102	10,183,102
Customers	7,430,102		733,000			
Total Contributed Capital	109,539,904	190,335	5,525,817	3,698,917	118,954,973	118,954,973
Less: Amortization	29,940,192				29,940,192	28,385,609
Net Contributed Capital	79,599,712	190,335	5,525,817	3,698,917	89,014,781	90,569,364
Retained Earnings:						
Reserved for Bond Retirement	13,049,684	696,440	16,775		13,762,899	13,911,050
Reserved for Construction	72,276,483	5,702,389	(993,341)	1,630,531	78,616,062	53,100,699
Reserved for Improvement	10 445 155	1 (22 525		E41 400	12 (21 192	20 204 042
and Contingency Unreserved	10,447,156 6,065,699	1,632,536 3,412,966	(536,194)	541,490 1,537,637	12,621,182 10,480,108	28,296,843 13,637,578
Officerser	0,003,039	3,712,700	(330,134)		10,700,100	15,057,570
Total Retained Earnings	101,839,022	11,444,331	(1,512,760)	3,709,658	115,480,251	108,946,170
Total Fund Equity	181,438,734	11,634,666	4,013,057	7,408,575	204,495,032	199,515,534
TOTAL LIABILITIES AND FUND EQUITY	\$ 298,701,759	\$ 52,935,971	\$ 10,396,037	\$ 12,104,664	\$ 374,138,431	\$ 373,066,961

(end of statement)

ENTERPRISE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS-ALL FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2001

	AIRPORT	PARKING	GOLF COURSE	SOLID WASTE	TOTA	
	SYSTEM	FACILITIES	SYSTEM	SYSTEM	2001	2000
Operating Revenues						
Charges for Services	\$ 39,815,502	\$ 7,985,563	\$ 6,676,682	\$ 41,651,184	\$ 96,128,931	\$ 93,755,230
Operating Expenses					12 506 504	40.800.813
Personal Services	14,664,547	3,447,082	3,873,734	20,801,141	42,786,504	40,809,812 25,705,783
Contractual Services	4,566,649	1,138,249	1,501,290	19,992,273 3,217,538	27,198,461 5,235,065	5,301,768
Commodities	1,033,400	177,842	806,285	418,440	1,534,752	1,468,254
Other	958,528	130,081	27,703	207,458	8,637,841	8,858,476
Depreciation	7,289,386	606,844	534,153	207,438	8,037,041	0,030,470
Total Operating Expenses	28,512,510	5,500,098	6,743,165	44,636,850	85,392,623	82,144,093
Operating Income (Loss)	11,302,992	2,485,465	(66,483)	(2,985,666)	10,736,308	11,611,137
Nonoperating Revenues (Expenses)						
Interest and Other	3,595,536	1,301,215	6,657	382,619	5,286,027	5,361,863
Net Increase in Fair Value of Investments	47,039	26,042		7,434	80,515	
Other Nonoperating Revenue	3,231,341	20,463	980	14,989	3,267,773	304,556
Gain (Loss) on Disposition of Fixed Assets	30,952	(1,096)	70	(40,369)	(10,443)	(983,513)
Interest and Debt Expense	(7,218,355)	(2,239,834)	(258,340)		(9,716,529)	(9,190,578)
Other Nonoperating Expense	(1,928,832)	(56,186)	(4,019)		(1,989,037)	(302,276)
Total Nonoperating Revenues (Expenses)	(2,242,319)	(949,396)	(254,652)	364,673	(3,081,694)	(4,809,948)
Net Income (Loss) Before Operating Transfers	9,060,673	1,536,069	(321,135)	(2,620,993)	7,654,614	6,801,189
Operating Transfers In (Out)						
Operating Transfers In	•	369,344		1,981,551	2,350,895	3,967,518
Operating Transfers Out	(1,151,491)	(610,909)	(329,473)	(2,222,860)	(4,314,733)	(5,229,404)
Total Operating Transfers	(1,151,491)	(241,565)	(329,473)	(241,309)	(1,963,838)	(1,261,886)
Income (Loss) Before Extraordinary Item	7,909,182	1,294,504	(650,608)	(2,862,302)	5,690,776	5,539,303
Extraordinary Item Cash Defeasance on Bonds	(711,278)				(711,278)	
Net Income (Loss)	7,197,904	1,294,504	(650,608)	(2,862,302)	4,979,498	5,539,303
Add Amortization of (Depreciation of) Federally Contributed Fixed Assets	1,554,583				1,554,583	1,629,396
Increase (Decrease) in Retained Earnings	8,752,487	1,294,504	(650,608)	(2,862,302)	6,534,081	7,168,699
Retained Earnings, October 1	93,086,535	10,149,827	(862,152)	6,571,960	108,946,170	101,777,471
Retained Earnings, September 30	\$ 101,839,022	\$ 11,444,331	\$ (1,512,760)	\$ 3,709,658	\$ 115,480,251	\$ 108,946,170

ENTERPRISE FUNDS COMBINING STATEMENT OF CASH FLOWS-ALL FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2001 (With comparative totals for September 30, 2000)

	AIRPORT SYSTEM		ARKING CILITIES		GOLF COURSE SYSTEM	V	SOLID WASTE YSTEM		TOTA 2001	LS	2000
Cash Flows From Operating Activities Cash Received from Customers Cash Payments to Suppliers for Goods and Services		\$	8,041,646 \$ (1,449,753)		6,662,223 \$ (2,285,358)	(23,582,563)	. (97,650,657 (35,154,258)	(92,587,058 31,342,428)
Cash Payments to Employees for Service Other Nonoperating Revenues	(14,608,412) 288,459		(3,436,064) 20,463	•	(3,896,538)		20,762,734) 14,989		(42,703,748) 324,891		41,690,130) 304,556
Net Cash Provided by (Used for) Operating Activities	18,967,767		3,176,292		481,307		(2,507,824)		20,117,542		19,859,056
Cash Flows From Non-Capital Financing Activities Operating Transfers In from Other Funds Operating Transfers Out to Other Funds	(977,008)		369,344 (613,409)		35,527		2,417,399 (2,222,860)		2,822,270 (3,813,277)		3,850,298 (5,337,470)
Net Cash Provided by (Used for) Non-Capital Financing Activities	(977,008)		(244,065)		35,527		194,539		(991,007)		(1,487,172)
Cash Flows From Capital and Related Financing Activities Acquisition and Construction of Capital Assets	(9,411,359) 18,658,304		(6,845,479)		(33,128)		(997,734)		(17,287,700) 18,658,304		(14,382,508) 24,845,000
Proceeds from Issuance of Long-Term Debt Principal Payments on Long-Term Debt Defeasance of Revenue Bonds	(4,755,000) (17,875,000)		(835,000)		(390,000)				(5,980,000) (17,875,000) (422,747)		(5,995,000)
Cost of Defeasance Interest Paid on Long-Term Debt Debt Issuance Cost	(422,747) (7,434,797) (235,276)		(2,247,074)		(231,719)				(9,913,590) (235,276)		(9,083,008) (810,123) 350,342
Proceeds from Notes Principal Payment on Notes Interest Paid on Notes					350,447 (157,815) (28,382)				350,447 (157,815) (28,382)		(77,245) (19,607)
Proceeds from Sale of Assets	30,952				70		12,567		43,589		66,597
Net Cash (Used for) Capital and Related Financing Activities	(21,444,923)		(9,927,553)		(490,527)		(985,167)		(32,848,170)		(5,105,552)
Cash Flows From Investing Activities Purchase of Investment Securities Maturity of Investment Securities	(376,431,151) 379,945,688 3,796,529		(81,806,924) 93,057,809 1,449,453		(359,239) 394,662 8,075		(14,576,769) 18,199,187 442,758		(473,174,083) 491,597,346 5,696,815	•	419,712,565) 406,938,525 5,196,409
Interest on Investments Net Cash Provided by (Used for) Investing Activities	7,311,066		12,700,338		43,498		4,065,176		24,120,078		(7,577,631)
Net Increase in Cash and Cash Equivalents	3,856,902		5,705,012		69,805		766,724		10,398,443		5,688,701
Cash and Cash Equivalents, October 1	22,413,980		4,356,397	_	16,955		1,119,732	_	27,907,064		22,218,363
Cash and Cash Equivalents, September 30	\$ 26,270,882	\$	10,061,409	\$	86,760	\$	1,886,456	\$	38,305,507	\$	27,907,064
Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities Operating Income (Loss) Adjustments to Reconcile Operating Income (Loss)	\$ 11,302,992	\$	2,485,465	\$	(66,483)	\$	(2,985,666)	\$	10,736,308	\$	11,611,137
to Net Cash Provided by Operating Activities: Depreciation Other Nonoperating Revenues (Increase) Decrease in Other Accounts Receivable	7,289,386 288,459 764,673		606,844 20,463 (114)		534,153 980 (14,459)		207,458 14,989 45		8,637,841 324,891 750,145		8,858,476 304,556 (2,953,676)
Increase in Allowance for Uncollectibles Decrease in Accrued Revenues (Increase) Decrease in Inventories	441,639 255,484 26,780 (465,769		56,197 (3,589)		(23,640)		171,255 912 (12,797)		441,639 482,936 463 (478,566)		2,702,039 59,065
(Increase) in Prepaid Expenses Increase (Decrease) in Vouchers Payable Increase (Decrease) in Other Payables Increase (Decrease) in Accrued Payroll Increase (Decrease) in Accrued Leave Payable	(3,397 (835,621 14,611 41,524))	(1,016) 1,024 6,044 4,974		92,067 (18,507) (14,727) (8,077)		85,247 (27,674) 6,189 32,218		172,901 (880,778) 12,117 70,639		(586,636) 1,660,948 (1,013,780) 133,462
(Decrease) in Deferred Revenue	(152,994		3,176,292	- \$	481,307	<u> </u>	(2,507,824)	- - \$	(152,994) 20,117,542	<u></u>	(916,535) 19,859,056
Net Cash Provided by (Used for) Operating Activities	\$ 18,967,767	= =	3,1/0,272	: =	401,507	<u> </u>	(2,001,021)	: <u> </u>			
Noncash Investing, Capital and Financing Activities: Acquisition and Construction of Capital Assets from Capital Contributions	\$ 2,942,882	2 \$	0	\$	0	\$	0	\$	2,942,882	\$	3,440,150
Net Increase in Fair Value of Investments	\$ 47,039	\$	26,042	\$	0	\$	7,434	\$	80,515	\$	0





City of San Antonio Texas

Internal Service Funds

OTHER INTERNAL SERVICES - to account for financing of goods or services (other than data processing and programming) provided to other departments or agencies. This fund has the following divisions: Central Stores, Motor Pool, Automotive Repair, Temporary Services, and Building Maintenance and Repairs. Reserves for Equipment Renewal and Replacement are recorded by charges to the user departments.

INFORMATION SERVICES - to account for financing of goods or services provided to other departments or agencies in the field of data processing, programming, and communication services.

SELF-INSURANCE PROGRAMS - to account for Self-Insurance Programs including funds for the administration of all tort claims against the City and for the operation of the City's employee benefit programs. Included in the Self-Insurance Programs are the Insurance Reserve Program, Employee Benefits Program, Workers' Compensation Program, Unemployment Compensation Program, Extended Sick Leave Program, and Employee Wellness Program.

INTERNAL SERVICE FUNDS COMBINING BALANCE SHEET SEPTEMBER 30, 2001

	OTHER					SELF		TOT	. A T C	
	INTERNA			ORMATION		ISURANCE		TOT	AL\$	
	SERVICE	ES	S	ERVICES	P	ROGRAMS		2001	_	2000
Assets		-								
Current Assets										
Cash and Cash Equivalents	\$ 13,874,	386	\$	1,629,521	\$	21,571,696	\$	37,075,603	\$	13,499,155
Investments	15,716,	331		1,967,977		25,019,923		42,704,231		68,922,530
Receivables:										
Other Accounts	2,	272		2,399		89,357		94,028		85,555
Accrued Interest	147,	738		11,821		246,621		406,180	,	784,059
Accrued Revenue		777				52,511		53,288		
Notes	219,	679						219,679		320,453
Due from Other Funds	442,			119,303		8,399		570,694		187,480
Due from Other Governmental Agencies	315,			193,473		25,493		534,421		663,585
Inventories of Materials and Supplies, at Cost	1,074,			996,616		•		2,071,387		1,866,484
Deposits	1,07.,			697,107		91,917		789,024		521,929
Total Current Assets	31,794,	401		5,618,217		47,105,917	_	84,518,535		86,851,230
Property, Plant and Equipment	31,774,	401	_	2,010,217		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_			
	611,	170		4,806,039		299,236		5,716,754		22,188,702
Computer Equipment	157,			20,465		2,5,230		178,099		178,100
Buildings	194,			20,703				194,118		178,742
Improvements Other Than Buildings				826,426		410,949		92,256,594		89,415,220
Machinery and Equipment	91,019,			5,652,930		710,185		98,345,565	_	111,960,764
Total Property, Plant and Equipment	91,982,			3,835,380		490,563		56,263,868		72,889,260
Less: Accumulated Depreciation	51,937			1,817,550		219,622		42,081,697		39,071,504
Net Property, Plant and Equipment	40,044		-		\$		\$	126,600,232	\$	125,922,734
Total Assets	\$ 71,838.	,926	<u>\$</u>	7,435,767	<u> </u>	47,325,539	<u> </u>	120,000,232	=	123,722,734
<u>Liabilities and Fund Equity</u> <u>Current Liabilities</u> Vouchers Payable	\$ 1,249	.552	\$	295,009	\$	942,548	\$	2,487,109	\$	3,233,152
Accounts Payable-Other		,998	•	740,529		40,059,029		41,120,556		38,852,395
Accrued Payroll		,146		168,978		55,818		505,942		333,177
Accrued Leave Payable		,624		653,211		113,356		1,089,191		1,031,352
Accrued Interest	322	,02 .		4,252		,		4,252		6,762
Due to Other Funds	1,148	600		.,				1,148,600		346,613
Lease-Purchase Agreements		,707		315,165				419,872		335,624
Total Current Liabilities	3,427			2,177,144		41,170,751	_	46,775,522		44,139,075
	3,427	,027	_	2,177,1		,,	_			
Long-Term Liabilities	35	,456		664,509				699,965		720,008
Lease-Purchase Agreements	55	,750		710,754				710,754		710,754
Due to Other Governmental Agencies	25	,456		1,375,263	_		_	1,410,719	_	1,430,762
Total Long-Term Liabilities					. —	41,170,751		48,186,241	_	45,569,837
Total Liabilities	3,463	,083		3,552,407	-	41,170,751	_	10,100,211	_	,,
Fund Equity										
Contributed Capital:	29,651	104		8,946,066		22,153		38,619,413		38,012,397
Local Government	•	,615		8,240,000		22,100		126,615		126,615
Federal		,102						2,102		2,102
Customers	2	,102		669,966				669,966		669,966
Intergovernmental	20.770	011	_	9,616,032	. —	22,153	_	39,418,096	_	38,811,080
Total Contributed Capital	29,779	,911		9,010,032		22,133	_	37,410,070	_	30,011,011
Retained Earnings:	20.545	1224		(0 770 1EE)				20,769,179		16,110,594
Reserve for Equipment Renewal and Replacement	29,547			(8,778,155)		6 122 625				25,431,223
Unreserved	9,048			3,045,483		6,132,635 6,132,635		18,226,716 38,995,895		41,541,817
Total Retained Earnings	38,595			(5,732,672)		6,154,788		78,413,991		80,352,897
Total Fund Equity	68,375		<u> </u>	3,883,360 7,435,767	\$	47,325,539	<u> </u>	126,600,232	\$	125,922,734
Total Liabilities and Fund Equity	\$ 71,838	,520	: =	1,433,707	<u> </u>	71,020,007	: <u>=</u>	120,000,202	_	

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS FOR THE YEAR ENDED SEPTEMBER 30, 2001

	OTHER INTERNAL	INFORMATION	SELF INSURANCE	ТОТ	ALS
	SERVICES	SERVICES	PROGRAMS	2001	2000
Operating Revenues					
Charges for Services	\$ 48,972,075	\$ 15,427,959	\$ 54,372,783	\$ 118,772,817	\$ 105,665,355
Operating Expenses					
Personal Services	15,083,617	9,202,971	3,326,417	27,613,005	20,757,920
Contractual Services	4,257,656	3,119,830	47,594,351	54,971,837	46,309,008
Commodities	829,873	2,585,562	282,184	3,697,619	2,991,484
Other	65,561	79,693	17,580,571	17,725,825	15,137,299
Materials	15,173,324	454,362		15,627,686	13,768,593
Depreciation	7,934,710	655,806	93,321	8,683,837	11,083,447
Total Operating Expenses	43,344,741	16,098,224	68,876,844	128,319,809	110,047,751
Operating Income (Loss)	5,627,334	(670,265)	(14,504,061)	(9,546,992)	(4,382,396)
Nonoperating Revenues (Expenses)					
Interest and Other	1,418,752	119,010	2,525,650	4,063,412	4,636,131
Net Increase in Fair Value of Investments	29,218	2,412	51,119	82,749	
Other Nonoperating Revenue	104,200	10,976	1,658,122	1,773,298	1,482,407
Gain or (Loss) on Disposition of Assets	1,216,221	(362,479)	(75,240)	778,502	1,543,696
Interest Expense	(7,368)	(41,256)	(,,	(48,624)	(52,336)
interest Expense	(1,500)	(11,111)			
Total Nonoperating Revenues (Expenses)	2,761,023	(271,337)	4,159,651	6,649,337	7,609,898
Net Income (Loss) Before Operating Transfers	8,388,357	(941,602)	(10,344,410)	(2,897,655)	3,227,502
Operating Transfers In (Out)					
Operating Transfers In	1,002,808	843,691	3,418,220	5,264,719	3,549,670
Operating Transfers Out	(2,584,777)	(450,825)	(1,877,384)	(4,912,986)	(3,125,837)
- r					
Total Operating Transfers	(1,581,969)	392,866	1,540,836	351,733	423,833
Net Income (Loss)	6,806,388	(548,736)	(8,803,574)	(2,545,922)	3,651,335
Retained Earnings, October 1	31,789,544	(5,183,936)	14,936,209	41,541,817	37,890,482
Retained Earnings, September 30	\$ 38,595,932	\$ (5,732,672)	\$ 6,132,635	\$ 38,995,895	\$ 41,541,817

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS FOR THE YEAR ENDED SEPTEMBER 30, 2001

		OTHER INTERNAL SERVICES		FORMATION SERVICES		SELF ISURANCE ROGRAMS		TOT.	ALS	2000
	_									
Cash Flows from Operating Activities Cash Received from Customers Cash Payments to Suppliers for Goods and Services Cash Payments to Employees for Service Other Nonoperating Revenues	\$	49,099,753 (20,787,699) (14,913,568) 104,200	\$	15,432,812 (6,420,639) (9,157,543) 10,976	\$	54,344,592 (63,744,900) (3,311,290) 1,658,122	\$	118,877,157 (90,953,238) (27,382,401) 1,773,298	\$	105,454,240 (79,187,464) (21,118,948) 1,482,407
Net Cash Provided by (Used for) Operating Activities	_	13,502,686		(134,394)		(11,053,476)		2,314,816		6,630,235
• • • • • •										
Cash Flows from Non-Capital Financing Activities Operating Transfers In from Other Funds Operating Transfers Out to Other Funds		1,002,808 (2,222,550)		843,691 (450,825)		3,418,220 (1,877,384)		5,264,719 (4,550,759)		3,893,052 (3,125,837)
Net Cash Provided by (Used for) Non-Capital Financing Activities		(1,219,742)		392,866_		1,540,836	_	713,960		767,215
Cash Flows from Capital and Related Financing Activities Acquisition and Construction of Capital Assets Principal Payments on Long-Term Debt Interest Paid on Long-Term Debt Proceeds from Sale of Assets		(12,198,744) (95,599) (8,118) 3,001,324		(570,212) (270,965) (43,016)		(110,112)		(12,879,068) (366,564) (51,134) 3,001,324	_	(15,280,167) (321,838) (54,302) 2,649,634
Net Cash (Used for) Capital and Related Financing Activities	_	(9,301,137)	_	(884,193)		(110,112)	_	(10,295,442)	_	(13,006,673)
Cash Flows from Investing Activities Purchase of Investment Securities Maturities of Investment Securities Notes Principal		(107,478,372) 112,633,911		(13,458,292) 14,916,247		(171,102,295) 190,789,852		(292,038,959) 318,340,010		(224,213,031) 233,133,060 (199,000)
Principal Collection on Notes		100,773						100,773		78,547 28,467
Interest on Notes Interest on Investments		19,227 1,477,642		134,930		2,809,491		19,227 4,422,063		4,724,599
interest on investments	_				_					12.552.642
Net Cash Provided by Investing Activities		6,753,181		1,592,885		22,497,048	_	23,576,448		7,943,419
Net Increase in Cash and Cash Equivalents		9,734,988		967,164		12,874,296		23,370,448		
Cash and Cash Equivalents, October 1	_	4,139,398		662,357	_	8,697,400	_	13,499,155	_	5,555,736
Cash and Cash Equivalents, September 30	<u>\$</u>	13,874,386	\$	1,629,521	<u>\$</u>	21,571,696	\$	37,075,603	\$	13,499,155
Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities Operating Income (Loss) Adjustments to Reconcile Operating Income (Loss)	\$	5,627,334	\$	(670,265)	\$	(14,504,061)	\$	(9,546,992)	\$	(4,382,396)
to Net Cash Provided by Operating Activities: Depreciation Other Nonoperating Revenues		7,934,710 104,200		655,806 10,976		93,321 1,658,122		8,683,837 1,773,298		11,083,447 1,482,407
Changes in Assets and Liabilities: (Increase) Decrease in Other Accounts Receivable (Increase) Decrease in Accrued Revenues (Increase) Decrease in Due From Other Funds (Increase) Decrease in Due From Other Gov't Agencies (Increase) Decrease in Deposits (Increase) in Inventories		825 (777) 127,630 (160,488)	<u>-</u>	(852) 68,177 (62,472) (244,254) (44,415)		(8,446) (52,511) (8,399) 64,006 (22,841)		(8,473) (53,288) 59,778 129,164 (267,095) (204,903)		(8,247) 426 (187,480) (157,738) 141,924 (472,907)
(Increase) in Prepaid Expenses (Decrease) in Vouchers Payable Increase in Other Payables		(342,325) 41,528		(38,983) 146,460		(364,735) 2,080,173		(746,043) 2,268,161		(155,411) (635,225) 279,231
Increase (Decrease) in Due to Other Funds Increase (Decrease) in Accrued Payroll Increase in Accrued Leave Payable	_	155,288 14,761	_	14,212 31,216		(3,232) 3,265 11,862	_	(3,232) 172,765 57,839	_	3,232 (463,793) 102,765
Net Cash Provided by (Used for) Operating Activities	\$	13,502,686	\$	(134,394)	\$	(11,053,476)	\$	2,314,816	\$	6,630,235
Noncash Investing, Capital and Financing Activities: Acquisition and Construction of Capital Assets from Capital Contributions	\$	3,440,150	\$	0	\$	0	\$	3,440,150	\$	1,685,359
Net Increase in Fair Value of Investments	\$	29,218	\$	2,412	\$	51,119	\$	82,749	\$	0

— CITY OF SAN ANTONIO, TEXAS —

INTERNAL SERVICE FUNDS SELF-INSURANCE PROGRAMS COMBINING SCHEDULE/BALANCE SHEET SEPTEMBER 30, 2001 (With Comparative Totals for September 30, 2000)

TOTALS	2000	,996 \$ 8,697,400 ,923 44,656,360	89,357 80,911 46,621 530,463 52,511		917 54,123,709	299,236 280,835 410,949 394,478 710,185 675,313 490,563 397,242 219,622 278,071	,539 \$ 54,401,780		942,548 \$ 1,307,283 ,059,029 37,978,856 ,55,818 52,553 113,356 101,494	39,44	22,153 22,153	,635 14,936,209	,635 14,936,209	,788 14,958,362	6 000
	2001	\$ 21,571,696 25,019,923	89,357 246,621 52,511		47,105,917		\$ 47,325,539		\$ 942,548 40,059,029 55,818 113,356	41,170,751		6,132,635	6,132,635	6,154,788	6
EMPLOYEE	WELLNESS	\$ 47,896 49,466	84		97,446	12,271 28,114 40,385 29,875 10,510	\$ 107,956		\$ 27,075 8,938 5,697 7,287	48,997	4,329	54,630	54,630	58,959	1
EXTENDED	SICK LEAVE	\$ 2,977 3,365	38	3,357	9,737		\$ 9,737		0			9,737	9,737	9,737	
UNEMPLOYMENT	COMPENSATION	\$ 14,810 16,741	ν,		31,556		\$ 31,556		\$ 84,860	84,860		(53,304)	(53,304)	(53,304)	
WORKERS	COMPENSATION	\$ 9,053,652 10,336,463	487 102,777 1,904	7,686	19,538,969	62,987 330,967 393,954 264,388 129,566	\$ 19,668,535		\$ 51,817 16,270,940 20,465 33,501	16,376,723	!	3,291,812	3,291,812	3,291,812	
EMPLOYEE	BENEFITS	\$ 204,219 765,366	87,463 3,293 50,607	8,399	1,133,797	160,580 45,965 206,545 151,315 55,230	\$ 1,189,027		\$ 733,998 5,245,407 11,720 17,028	6,008,153		(4,819,126)	(4,819,126)	(4,819,126)	
INSURANCE	RESERVE	\$ 12,248,142 13,848,522	1,407 140,424	55,917	26,294,412	63,398 5,903 69,301 44,985 24,316	\$ 26,318,728		\$ 44,798 18,533,744 17,936 55,540	18,652,018	17,824	7,648,886	7,648,886	7,666,710	
	ASSETS	Current Assets Cash and Cash Equivalents Investments	Receivables: Other Accounts Accrued Interest Accrued Revenue	Due from Other Funds Due from Other Governmental Agencies Deposits	Total Current Assets	Property, Plant and Equipment Computer Equipment Machinery and Equipment Total Property, Plant and Equipment Less: Accumulated Depreciation Net Property, Plant and Equipment	TOTAL ASSETS	LIABILITIES AND FUND EQUITY	Liabilities Current Liabilities: Vouchers Payable Accounts Payable-Other Accrued Payroll Accrued Leave Payable	Due to Outer Funds Total Current Liabilities	Fund Equity Contributed Capital: Local Government	Retained Earnings: Unreserved	Total Retained Earnings	Total Fund Equity	

- CITY OF SAN ANTONIO, TEXAS

INTERNAL SERVICE FUNDS SELF-INSURANCE PROGRAMS COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS FOR THE YEAR ENDED SEPTEMBER 30, 2001 (With Comparative Totals for September 30, 2000)

	INSURANCE RESERVE	EMPLOYEE BENEFITS	WORKERS COMPENSATION	UNEMPLOYMENT	EXTENDED SICK LEAVE	EMPLOYEE WELLNESS	TOTALS 2001	ALS 2000
Operating Revenues Charges for Services	\$ 6,533,138	\$ 38,956,002	\$ 8,655,117	\$ 210,860	\$ 17,666	0	\$ 54,372,783	\$ 52,569,889
Operating Expenses Personal Services Contractual Services Commodities Other	1,100,848 650,345 53,571 6,797,463 9,472	642,354 45,189,688 13,382 6,585 19,508	1,229,124 1,078,907 201,085 10,774,605 62,932	275,384	17,666	336,425 400,027 14,146 1,918 1,409	3,326,417 47,594,351 282,184 17,580,571 93,321	3,036,180 42,217,603 278,577 14,949,229 73,600
Total Operating Expenses	8,611,699	45,871,517	13,346,653	275,384	17,666	753,925	68,876,844	60,555,189
Operating (Loss)	(2,078,561)	(6,915,515)	(4,691,536)	(64,524)		(753,925)	(14,504,061)	(7,985,300)
Nonoperating Revenues (Expenses) Interest Net Increase in Fair Value of Investments Other Nonoperating Revenue (Loss) on Disposition of Assets	1,336,303 27,622 999,696	107,536 1,622 358,127	1,078,069 21,816 300,299 (75,240)	1,182	1,677	883	2,525,650 51,119 1,658,122 (75,240)	3,126,007 1,425,263 (214,965)
Total Nonoperating Revenues	2,363,621	467,285	1,324,944	1,194	1,708	668	4,159,651	4,336,305
Net Income (Loss) Before Operating Transfers	285,060	(6,448,230)	(3,366,592)	(63,330)	1,708	(753,026)	(10,344,410)	(3,648,995)
Operating Transfers In (Out) Operating Transfers In Operating Transfers Out	54,610 (37,176)	2,538,610 (921,656)	(812,577)	(20,000)	(50,000)	825,000	3,418,220 (1,877,384)	3,480,715
Total Operating Transfers	17,434	1,616,954	(812,577)	(20,000)	(50,000)	789,025	1,540,836	2,181,755
Net Income (Loss)	302,494	(4,831,276)	(4,179,169)	(83,330)	(48,292)	35,999	(8,803,574)	(1,467,240)
Retained Earnings, October 1	7,346,392	12,150	7,470,981	30,026	58,029	18,631	14,936,209	16,403,449
Retained Earnings, September 30	\$ 7,648,886	\$ (4,819,126)	\$ 3,291,812	\$ (53,304)	\$ 9,737	\$ 54,630	\$ 6,132,635	\$ 14,936,209

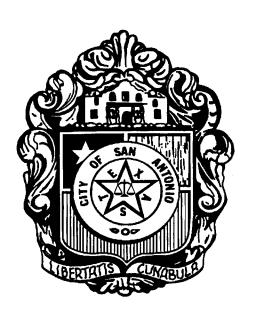
- CITY OF SAN ANTONIO, TEXAS

INTERNAL SERVICE FUNDS SELF-INSURANCE PROGRAMS COMBINING SCHEDULE OF CASH FLOWS FOR THE YEAR ENDED SEPTEMBER 30, 2001 (With Comparative Totals for September 30, 2000)

	INSURANCE	EMPLOYEE RFNEFITS	WORKERS	UNEMPLOYMENT	EXTENDED SICK LEAVE	EMPLOYEE WELLNESS	TOTALS 2001	LS 2000
Cash Flows from Operating Activities Cash Received from Customers	4 9	\$ 38,936,771	\$ 8,652,726	\$ 210,860	\$ 33,891	\$ 0 \$	\$ 54,344,592 \$	52,636,849
Cash Payments to Suppliers for Goods and Services Cash Payments to Employees for Service Other Nonoperating Revenues	(1,24,142) (1,084,189) 999,696	(644,246) (644,246) 358,127	(1,227,532)	(1014,144)	(17,666)	(337,657)	(3,311,290)	(3,106,865)
Net Cash Provided by (Used for) Operating Activities	(1,121,364)	(6,291,219)	(2,906,657)	(16,627)	16,225	(733,834)	(11,053,476)	(6,386,932)
Cash Flows from Non-Capital Financing Activities Operating Transfers In from Other Funds Operating Transfers Out to Other Funds	54,610 (37,176 <u>)</u>	2,538,610 (921,656)	(812,577)	(20,000)	(50,000)	825,000 (35,975)	3,418,220 (1,877,384)	3,480,715 (1,298,960)
Net Cash Provided by (Used for) Non-Capital Financing Activities	17,434	1,616,954	(812,577)	(20,000)	(50,000)	789,025	1,540,836	2,181,755
Cash Flows from Capital and Related Financing Activities Acquisition and Construction of Capital Assets	(5,106)	(13,832)	(91,174)				(110,112)	(153,424)
Net Cash (Used for) Capital and Related Financing Activities	(5,106)	(13,832)	(91,174)				(110,112)	(153,424)
Cash Flows from Investing Activities Purchase of Investment Securities Maturities of Investment Securities Interest on Investments	(94,705,085) 102,419,099 1,448,963	(5,234,064) 8,977,830 160,097	(70,687,369) 78,877,921 1,194,936	(114,483) 153,513 1,548	(23,014) 51,534 2,028	(338,280) 309,955 1,919	(171,102,295) 190,789,852 2,809,491	(145,272,348) 151,595,769 3,224,965
Net Cash Provided by (Used for) Investing Activities	9,162,977	3,903,863	9,385,488	40,578	30,548	(26,406)	22,497,048	9,548,386
Net Increase (Decrease) in Cash and Cash Equivalents	8,053,941	(784,234)	5,575,080	3,951	(3,227)	28,785	12,874,296	5,189,785
Cash and Cash Equivalents, October 1	4,194,201	988,453	3,478,572	10,859	6,204	19,111	8,697,400	3,507,615
Cash and Cash Equivalents, September 30	\$ 12,248,142	\$ 204,219	\$ 9,053,652	\$ 14,810	\$ 2,977	\$ 47,896	\$ 21,571,696	\$ 8,697,400

(Cont'd)

	INSURANCE	NCE VE	EMPLOYEE BENEFITS	WORKERS COMPENSATION	UNEMPLOYMENT	NT EXTENDED N SICK LEAVE		EMPLOYEE WELLNESS	T 2001	TOTALS	2000
Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities	2000	\$ (195.820.0)	(6915515)	\$ (4 691 536)	(64 524)	2	\$ C	(753.925) \$	(14.504.061) \$	\$	(7.985,300)
Operating (2003) Adjustments to Reconcile (Inerating Income (Loss)			(arataryta)		•						
to Net Cash Provided by Operating Activities:											
Depreciation		9,472	19,508	62,932				1,409	93,321	1	73,600
Other Nonoperating Revenues	66	969,666	358,127	300,299					1,658,122	2	1,425,263
Changes in Assets and Liabilities:											
(Increase) Decrease in Other Accounts Receivable		47	(8,006)	(487)					(8,446)	(9	(6,446)
(Increase) Decrease in Accrued Revenues			(50,607)	(1,904					(52,511)	1)	426
(Increase) in Due from Other Funds			(8,399)						(8,399)	6	
(Increase) Decrease in Due from Other Govt'l Agencies			47,781			16,	16,225		64,006	9	(68,944)
(Increase) Decrease in Deposits	(2	(22,841)							(22,841)	-	141,924
Increase (Decrease) in Vouchers Rayable	4)	(47,129)	(398,859)	22,052	47,897	7		11,304	(364,735)	5)	(988,89)
Increase in Other Payables		1,399	666,643	1,403,521				8,610	2,080,173	3	168,884
Increase (Decrease) in Due to Other Funds		(100)		(3,126)					(3,232)	5)	3,232
Increase (Decrease) in Accrued Payroll		2,416	(5)	652				202	3,265	5	(80,895)
Increase (Decrease) in Accrued Leave Payable		14,243	(1,887)	940				(1,434)	11,862		10,210
Net Cash Provided by (Used for) Operating Activities	\$ (1,12	(1,121,364) \$	(6,291,219)	\$ (2,906,657)	(16,627)	€9	16,225 \$	(733,834)	\$ (11,053,476)	\$ 6	(6,386,932)
Noncash Investing, Capital and Financing Activities: Acquisition and Construction of Capital Assets from											
Capital Contributions	\$	\$ 0	0	0	↔	\$	\$ 0	0	9	\$ 0	0
Net Increase in Fair Value of Investments	\$	27,622 \$	1,622	\$ 21,816	6	12 \$	31 \$	16	\$ 51,119	\$ 6	0
										(en	(end of statement)





City of San Antonio Texas

Fiduciary Funds

Trust Funds are used to account for assets held by the government in a trustee capacity. Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or funds.

FIRE AND POLICE PENSION FUND - to account for resources of the pension fund established for the City's firefighters and police officers, as provided for under state law.

FIRE AND POLICE RETIREE HEALTH CARE FUND - to account for the collection and payment of funds for health care benefits of the City's firefighters and police officers who retired after October 1, 1989, as provided for under state law and the respective collective bargaining agreements.

EXPENDABLE TRUST FUNDS - to account for contributions from city, state and private sources which have specified restrictions. The City has established the following expendable trust funds based upon the above definition:

SAN JOSE BURIAL PARK PERMANENT FUND - to account for operation of City's burial park. Financing is provided by user fees.

CARVER CULTURAL CENTER ENDOWMENT FUND - to account for matching funds held by the City of San Antonio and grant funds awarded by the National Endowment for the Arts.

SAN ANTONIO HOUSING TRUST FUND - to account for funds utilized in programs administered by the San Antonio Housing Trust Foundation. Financing is provided from interest earned from investments that were designated from the sale of the Roger's Cable System.

AGENCY FUNDS - to account for funds which are custodial in nature and for which the City is acting as an agent. The City has established the following agency funds based upon the above definition:

TAX CLEARANCE ACCOUNT - to account for the distribution of City taxes, excluding hotel-motel taxes. Funds are deposited to a liability account and then distributed to the General Fund and Debt Service Fund.

DEPOSIT FUND - to account for the collection and payment of cash deposits held by the City pending the outcome of bids on contracts.

UNCLAIMED PROPERTY FUND - to account for the collection and administration of unclaimed property in accordance with the Texas Property Code - Title 6.

STATE SALES TAX FUND - to account for the collection and payment to the State of Texas for sales tax collected.

Fiduciary Funds

(continued)

MUNICIPAL COURT CASH BOND FUND - to account for the collection and payment of Court Cash Bonds held by the City pending the outcome of court cases.

CRIMINAL JUSTICE PLANNING FUND - to account for the collection and payment to the State of Texas for Law Enforcement Fees collected.

EMPLOYEE ASSISTANCE FUND - to account for collections and disbursements made to eligible employees experiencing financial difficulties. Financing is provided by contributions and funds raised through special events.

EMPLOYEE SCHOLARSHIP FUND - to account for funds awarded as scholarships to eligible employees and their dependents. Financing is provided by contributions and funds raised through special events.

SAN ANTONIO LITERACY PROGRAM - to account for funds that have restrictions specified by private citizens. Financing is provided by contributions from private citizens.

SPECIAL DOWNTOWN IMPROVEMENT DISTRICT - to account for funds set aside for the improvement of the downtown area. Financing is provided by Special Assessment Revenue Bonds payable from special assessments levied against property located in the downtown district.

LESSEE'S SPECIAL EVENTS LIABILITY INSURANCE - to account for funds utilized for the purchase of insurance coverage on special events. Financing is provided by contributions from lessees.

SPECIAL EVENTS SECURITY FUND - to account for collection and payment of funds pertaining to security provided at events held on City property. Financing is provided by users.

SEMINARS OPERATING FUND - to account for collection of registration fees and expenses of City sponsored seminars.

BOX OFFICE EVENTS FUND - to account for collections derived from the operation of the Alamodome Box Office.

SPECIAL PUBLIC IMPROVEMENT DISTRICT FUND - To account for funds set aside for the improvement of the public improvement district in the downtown area. Financing is provided from special assessments levied against property located in the district.

BEXAR COUNTY HOTEL/MOTEL TAX COLLECTIONS FUND - To account for the collection and payment to Bexar County for certain hotel occupancy taxes.

LEASE PURCHASE FUND - To account for a master equipment lease purchase agreement between the City and Imperial Bank. Financing is provided by Imperial Bank Equipment Leasing Division.

SINGLE PURPOSE NON-PROFIT FUND - To account for the provision of a Health Maintenance Organization Medical Coverage under the City's Self-Funded Health Benefits Program with Community First Health Plans, Inc.

PARK'S RECREATION ATHLETIC FUND - to account for funds utilized in activities sponsored by the City's Softball Association. The primary source of revenue is the association's entry fees.

911 DISTRICT FUND - to account for designated expenditures incurred which are reimbursed by the Bexar Metro 911 District. Financing is provided by the Bexar Metro 911 District.

FIDUCIARY FUNDS COMBINING BALANCE SHEET SEPTEMBER 30, 2001

	FIRE AND POLICE PENSION FUND	FIRE AND POLICE RETIREE HEALTH CARI	EXPENDABLE TRUST FUNDS	AGENCY FUNDS	TOTA	ALS 2000
<u>Assets</u>						
Current Assets						
Cash and Cash Equivalents	\$ 67,068,081	\$ 6,320,146	\$ 12,302,875	\$ 8,582,253	· · / /	\$ 71,314,898
Security Lending Collateral	86,509,739				86,509,739	135,554,039
Investments	1,195,337,835	75,451,891	2,282,991	964,775	1,274,037,492	1,440,473,885
Receivables:				410.555	11 524 254	6,857,443
Other Accounts	11,113,697			410,557	11,524,254	6,305,974
Accrued Interest	6,482,695	212,433	33,120	15,945	6,744,193	0,303,974
Contributions	372,002			122 000	372,002	76,000
Prepayments		12,509)	133,000	145,509	70,000
Total Current Assets	1,366,884,049	81,996,979	14,618,986	10,106,530	1,473,606,544	1,660,582,239
Property, Plant and Equipment						
Computer Equipment	76,138				76,138	31,733
Buildings	491,182				491,182	491,182
Machinery and Equipment	65,404				65,404	65,404
Machinery and Equipment						
Total Property, Plant and Equipment	632,724				632,724	588,319
Less: Accumulated Depreciation	(254,098)		_		(254,098)	(232,919)
						255 400
Net Property, Plant and Equipment	378,626				378,626	355,400
Total Assets	\$ 1,367,262,675	\$ 81,996,97	9 \$ 14,618,986	\$ 10,106,530	\$ 1,473,985,170	\$ 1,660,937,639
Liabilities and Fund Balances						
Liabilities:						
Vouchers Payable	\$ 1,709,778	\$ 206,34	3 \$ 0	\$ 1,034,630	\$ 2,950,751	\$ 2,563,169
Accounts Payable-Other	19,436,625	463,89	6	8,433,330	28,333,851	20,944,260
Accrued Payroll	29,869		1,330	47,422	78,621	57,806
Accrued Leave Payable			3,482		3,482	5,775
Due to Other Funds				591,148	591,148	472,484
Security Lending	86,509,739				86,509,739	135,554,039
Total Liabilities	107,686,011	670,23	9 4,812	10,106,530	118,467,592	159,597,533
10001 2100						
Fund Balances:						
Reserved for Employees' Pension/Postemployment						1 406 042 604
Healthcare Benefits	1,259,576,664	81,326,74			1,340,903,404	1,486,043,694 89,496
Reserved for Encumbrances			42,607		42,607	89,490
Unreserved:					2 670 069	1,644,444
Designated			2,670,068		2,670,068	13,562,472
Undesignated			11,901,499		11,901,499	13,302,412
Total Fund Balances	1,259,576,664	81,326,74	14,614,174		1,355,517,578	1,501,340,106
Total Liabilities and Fund Balances	\$ 1,367,262,675	\$ 81,996,9	\$ 14,618,986	\$ 10,106,530	\$ 1,473,985,170	\$ 1,660,937,639

— CITY OF SAN ANTONIO, TEXAS —

EXPENDABLE TRUST FUNDS EXPENDABLE TRUST FUNDS COMBINING SCHEDULE/BALANCE SHEET SEPTEMBER 30, 2001 (With comparative totals for September 30, 2000)

SAN JOSE CULTURAL SAN ANTONIO BURIAL PARK CENTER HOUSING TOTALS PERMANENT ENDOWMENT TRUST 2001 2000	6 (7)	2,282,991	19,914 2,247 10,959 33,120 52,709	\$ 3,700,993 \$ 404,077 \$ 10,513,916 \$ 14,618,986 \$ 15,303,879		\$ 1,330 \$ 0 \$ 1,330 \$ 1,692 3,482 3,482 5,775	4,812 7,467	1,000 42,607 89,496	1,336,284 333,784 1,000,000 2,670,068 1,644,444 2,358,897 70,293 9,472,309 11,901,499 13,562,472	3,696,181 404,077 10,513,916 14,614,174 15,296,412	
	Assets	Cash and Cash Equivalents Investments	Receivables: Accrued Interest	Total Assets	Liabilities and Fund Balances	Liabilities: Accrued Payroll Accrued Leave Payable	Total Liabilities	Fund Balances: Reserved for Encumbrances	Unreservea: Designated Undesignated	Total Fund Balances	

— CITY OF SAN ANTONIO, TEXAS —

EXPENDABLE TRUST FUNDS EXPENDABLE TRUST FUNDS COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED SEPTEMBER 30, 2001 (With comparative totals for September 30, 2000)

	SA BUR PER	SAN JOSE BURIAL PARK PERMANENT	CAL CUL CEI ENDO	CARVER CULTURAL CENTER ENDOWMENT	SAN ANTONIO HOUSING TRUST	.	TOTALS		2000	
Revenues Charges for Services	€>	25,624	↔	0	€	\$ 0	25,624	se.	26,223	
Miscellaneous: Interest Net Increase in Fair Value of Investments		190,953 3,936	j	21,241 439	543,223 586	ا ا	755,417 4,961		899,924	
Total Revenues		220,513		21,680	543,809	ا اھ	786,002		926,147	
Expenditures General Government Urban Redevelopment and Housing		139,439			1,299,943	ا <u>ء</u> ا	139,439		129,878 243,754	
Total Expenditures		139,439			1,299,943	ا اع	1,439,382		373,632	
Excess (Deficiency) of Revenues Over (Under) Expenditures		81,074		21,680	(756,134)	(4)	(653,380)		552,515	
Other Financing (Uses) Operating Transfers Out		(13,858)		(15,000)			(28,858)		(24,012)	
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses		67,216		6,680	(756,134)	34)	(682,238)		528,503	
Fund Balances, October 1		3,628,965	į	397,397	11,270,050	ا اي	15,296,412	4	14,767,909	
Fund Balances, September 30	S	3,696,181	8	404,077	\$ 10,513,916		\$ 14,614,174	\$ 15	\$ 15,296,412	

COMBINING SCHEDULE/BALANCE SHEET SEPTEMBER 30, 2001 (With comparative totals for September 30, 2000) FIDUCIARY FUNDS

	SETS	0007	886,604	1,537,831	907,371	136,220	95,905	1,328,898	8,479	1,375	47,963	1,170,776	2,288	269,612	6,757	1,086,011	452,123	755,511	4,145,237		1,152,033	67,439	\$ 14 0F0 433
	TOTAL ASSETS	1007	909,281 \$	2,004,638	960,580	157,353	119,070	1,686,677	8,940	1,450	18,716		8,664	338,867	7,125	356,227	768,633	709,341	63,768	823,201	1,092,673	71,326	6 003 000
	DD FD A VMENTS	AT MENTS	\$ 0										1,000				75,000				57,000		000
	DDFD		€9																				(
LES	ACCRUED	NIEKESI	0		4,949				48	∞	59				38		4,820		351		5,672	:	
SETS RECEIVABLES		l I	\$ 0											_		-						اص ا	
ASSETS RECE	OTHER	ACCOUNTS	0											338,867		364						71,326	
	l	ı	S																				
	STABALSE	INVESTMENTS	0						4,718	765	668'6				3,760		365,477		33,648		546,508		
			69																				
	CASH AND CASH	EQUIVALENTS	909,281	2,004,638	955,631	157,353	119,070	1,686,677	4,174	229	8,758		7,664		3,327	355,863	323,336	709,341	29,769	823,201	483,493		
	C S	켉	69															Þ					
		Funds	Tax Clearance Account	Deposit Fund	Unclaimed Property Fund	State Sales Tax Fund	Municipal Court Cash Bond Fund	Criminal Justice Planning Fund	Employee Assistance Program	Employee Scholarship Fund	San Antonio Literacy Program	Special Downtown Improvement District	Lessee's Special Events Liability Insurance	Special Events Security Fund	Seminars Operating Fund	Box Office Events Fund	Special Public Improvement District	Bexar County Hotel/Motel Tax Collections Fund	Lease Purchase Fund	Single Purpose Non-Profit Fund	Park's Recreation Athletic Fund	911 District Fund	

(Cont'd)

(end of statement)

— CITY OF SAN ANTONIO, TEXAS —

COMBINING SCHEDULE/BALANCE SHEET SEPTEMBER 30, 2001 (With comparative totals for September 30, 2000) FIDUCIARY FUNDS AGENCY FUNDS

	ES	2000		886,604	1,537,831	907,371	136,220	95,905	1,328,898	8,479	1,375	47,963	1,170,776	2,288	269,612	6,757	1,086,011	452,123	755,511	4,145,237		1,152,033	67,439		14,058,433
	TOTAL			⇔																				,	S
	TOTAL	2001		909,281	2,004,638	960,580	157,353	119,070	1,686,677	8,940	1,450	18,716		8,664	338,867	7,125	356,227	768,633	709,341	63,768	823,201	1,092,673	71,326	,	\$ 10,106,530
		 		€ 9																			ŀ		
	DUE TO OTHER	FUNDS		227,904											295,803								67,441		591,148
				69																					∞ ∥
	ACCRUED	PAYROLL		0											43,064							2,299	2,059		47,422
TTES	AC	PA		69																					æ
LIABILITIES	ACCOUNTS PAYABLE	OTHER		681,039	1,941,552	960,580	157,353	119,070	1,686,463	8,940	1,450	14,417		8,664		7,125	348,011	642,085	709,341	63,768		1,082,396	1,076		8,433,330
	∢ ₩			↔																					 α
į	VOUCHERS	PAYABLE		338	63,086				214			4,299					8,216	126,548			823,201	7,978	750		1,034,630
	×	Ь		↔																					∞ ∥
			Funds	Tax Clearance Account	Denosit Fund	Unclaimed Property Fund	State Sales Tax Fund	Municipal Court Cash Bond Fund	Criminal Justice Planning Fund	Employee Assistance Program	Employee Scholarship Fund	San Antonio Literacy Program	Special Downtown Improvement District	Lessee's Special Events Liability Insurance	Special Events Security Fund	Seminars Operating Fund	Box Office Events Fund	Special Public Improvement District	Bexar County Hotel/Motel Tax Collections Fund	Lease Purchase Fund	Single Purpose Non-Profit Fund	Park's Recreation Athletic Fund	911 District Fund		<u>Total</u>

	ALANCE 10-01-00	ADDITIONS		DEDUCTIONS		9ALANCE 09-30-01
Tax Clearance Account						
<u>Assets</u>						
Cash and Cash Equivalents	\$ 886,604	\$	209,825,143	\$	209,802,466	\$ 909,281
<u>Liabilities</u>						
Vouchers Payable Accounts Payable-Other Due to Other Funds	\$ 0 680,248 206,356	\$	338 126,905,091 227,904	\$	0 126,904,300 206,356	\$ 338 681,039 227,904
Total Liabilities	\$ 886,604	\$	127,133,333	\$	127,110,656	\$ 909,281
Deposit Fund						
Assets						
Cash and Cash Equivalents	\$ 1,537,831	\$	1,096,746	\$	629,939	\$ 2,004,638
<u>Liabilities</u>						
Vouchers Payable Accounts Payable-Other	\$ 11,118 1,526,713	\$	680,054 1,096,746	\$	628,086 681,907	\$ 63,086 1,941,552
Total Liabilities	\$ 1,537,831	\$	1,776,800	\$	1,309,993	\$ 2,004,638
Unclaimed Property Fund						
<u>Assets</u>						
Cash and Cash Equivalents Receivables:	\$ 898,328	\$	232,558	\$	175,255	\$ 955,631
Other Accounts Accrued Interest	 160 8,883		85,134		160 89,068	 4,949
Total Assets	\$ 907,371	\$	317,692	\$	264,483	\$ 960,580
<u>Liabilities</u> Vouchers Payable Accounts Payable-Other	\$ 2,188 905,183	\$	30,983 221,181	\$	33,171 165,784	\$ 0 960,580
Total Liabilities	\$ 907,371	\$	252,164	<u>\$</u>	198,955	\$ 960,580
State Sales Tax Fund						
Assets						
Cash and Cash Equivalents	\$ 136,220	\$	5,013,048	<u>\$</u>	4,991,915	\$ 157,353
<u>Liabilities</u>						
Accounts Payable-Other	\$ 136,220	<u>\$</u>	5,013,048	\$	4,991,915	\$ 157,353

(Cont'd)

(Cont'd)

	3ALANCE 10-01-00	ADDITIONS DEDU		DEDUCTIONS		BALANCE 09-30-01	
Municipal Court Cash Bond Fund							
Assets							
Cash and Cash Equivalents	\$ 95,905	\$	144,252	\$	121,087	\$	119,070
<u>Liabilities</u>							
Accounts Payable-Other	\$ 95,905	\$	144,252	\$	121,087	\$	119,070
Criminal Justice Planning Fund							
Assets							
Cash and Cash Equivalents	\$ 1,328,898	\$	8,478,897	\$	8,121,118	\$	1,686,677
<u>Liabilities</u>							
Vouchers Payable Accounts Payable-Other	\$ 118 1,328,780	\$	6,720,678 8,478,897	\$	6,720,582 8,121,214	\$	214 1,686,463
Total Liabilities	\$ 1,328,898	\$	15,199,575	\$	14,841,796	\$	1,686,677
Employee Assistance Program							
<u>Assets</u>							
Cash and Cash Equivalents Investments Receivables:	\$ 1,369 7,026	\$	2,805	\$	0 2,308	\$	4,174 4,718
Accrued Interest	84		811		847		48_
Total Assets	\$ 8,479	\$	3,616	\$	3,155	\$	8,940
<u>Liabilities</u>							
Accounts Payable-Other	\$ 8,479	\$	461	\$	0	\$	8,940
Employee Scholarship Fund							
<u>Assets</u>							
Cash and Cash Equivalents Investments Receivables:	\$ 222 1,139	\$	455	\$	0 374	\$	677 765
Accrued Interest	 14		132		138		8
Total Assets	\$ 1,375	\$	587	\$	512	\$	1,450
<u>Liabilities</u>							
Accounts Payable-Other	\$ 1,375	\$	75	\$	0	\$	1,450

Cash and Cash Equivalents S 7,755 S 14,966 S 13,962 S 8,758 Necerivalents S 47,963 S 16,637 S 2,915 S 9,899 Receivalents S 47,963 S 16,637 S 45,884 S 18,716		BALANCE 10-01-00			ADDITIONS	DEDUCTIONS		9ALANCE 09-30-01
State Stat	San Antonio Literacy Program							
New Strick 39,814 29,915 9,899 Receivables: 395 1,671 2,007 59 59 59 59 59 59 59 5	<u>Assets</u>							
Total Assets	Investments	\$		\$	14,966	\$		\$
Nouchers Payable			395		1,671		2,007	59
Vouchers Payable Accounts Payable-Other \$ 5,885 \$ 11,539 \$ 13,125 \$ 4,299 Total Liabilities \$ 47,963 \$ 111,579 \$ 40,826 \$ 18,716 Special Downtown Improvement District Assets Cash and Cash Equivalents Investments Receivables: \$ 70,527 \$ 951,888 \$ 1,022,415 \$ 0 Receivables: Accrued Interest \$ 1,881,650 \$ 1,081,650 \$ 0 Total Assets \$ 1,170,776 \$ 1,048,945 \$ 2,219,721 \$ 0 Liabilities Vouchers Payable Accounts Payable-Other 1,165,883 Accounts Payable-Other 1,165,883 And 1,165,883 \$ 1,002,216 \$ 0 Accounts Payable District Punds \$ 1,170,776 \$ 997,814 \$ 1,002,216 \$ 0 Accounts Payable Other \$ 2,288 \$ 27,944 \$ 21,568 \$ 8,664 Liabilities Vouchers Payable Other \$ 2,288 \$ 16,585 \$ 18,873	Total Assets	\$	47,963	\$	16,637	\$	45,884	\$ 18,716
Accounts Payable-Other	<u>Liabilities</u>							
Assets		\$		\$		\$		\$
Cash and Cash Equivalents \$ 70,527 \$ 951,888 \$ 1,022,415 \$ 0 Investments 1,081,650 1,081,650 1,081,650 Receivables: 18,599 97,057 115,656 Total Assets \$ 1,170,776 \$ 1,048,945 \$ 2,219,721 \$ 0 Liabilities	Total Liabilities	\$	47,963	\$	11,579	\$	40,826	\$ 18,716
Cash and Cash Equivalents	Special Downtown Improvement District							
Total Assets	<u>Assets</u>							
Total Assets	Investments	\$		\$	951,888	\$		\$ 0
Liabilities S			18,599	_	97,057		115,656	
Vouchers Payable Accounts Payable-Other Due to Other Funds \$ 4,402 \$ 997,814 \$ 1,002,216 \$ 0 \$ 0 Total Liabilities \$ 1,165,883 491 \$ 2,168,590 \$ 0 Total Liabilities \$ 1,170,776 \$ 997,814 \$ 2,168,590 \$ 0 Lessee's Special Events Liability Insurance Assets Cash and Cash Equivalents \$ 1,288 \$ 27,944 \$ 21,568 \$ 7,664 Prepayments 1,000 1,000 Total Assets \$ 2,288 \$ 27,944 \$ 21,568 \$ 8,664 Liabilities Vouchers Payable Accounts Payable Other \$ 2,288 \$ 16,585 \$ 18,873 \$ 0 Accounts Payable Other 27,944 19,280 8,664	Total Assets	\$	1,170,776	\$	1,048,945	\$	2,219,721	\$ 0
Accounts Payable—Other 1,165,883 491 491 491	<u>Liabilities</u>							
Lessee's Special Events Liability Insurance Assets Sample	Accounts Payable-Other	\$	1,165,883	\$	997,814	\$	1,165,883	\$ 0
Assets Cash and Cash Equivalents Prepayments \$ 1,288 \$ 27,944 \$ 21,568 \$ 7,664 \$ 1,000 Total Assets \$ 2,288 \$ 27,944 \$ 21,568 \$ 8,664 Liabilities \$ 2,288 \$ 16,585 \$ 18,873 \$ 0 Accounts Payable Other Vouchers Payable Accounts Payable Other \$ 2,288 \$ 16,585 \$ 18,873 \$ 0 Accounts Payable Other	Total Liabilities	\$	1,170,776	<u>\$</u>	997,814	\$	2,168,590	\$ 0
Cash and Cash Equivalents \$ 1,288 \$ 27,944 \$ 21,568 \$ 7,664 \$ 1,000 \$	Lessee's Special Events Liability Insurance							
Prepayments 1,000 1,000 Total Assets \$ 2,288 \$ 27,944 \$ 21,568 \$ 8,664 Liabilities Vouchers Payable Accounts Payable Other \$ 2,288 \$ 16,585 \$ 18,873 \$ 0 Accounts Payable Other 27,944 19,280 8,664	Assets							
Liabilities \$ 2,288 \$ 16,585 \$ 18,873 \$ 0 Accounts Payable Other 27,944 19,280 8,664		\$		\$	27,944	\$	21,568	\$
Vouchers Payable \$ 2,288 \$ 16,585 \$ 18,873 \$ 0 Accounts Payable Other 27,944 19,280 8,664	Total Assets	\$	2,288	<u>\$</u>	27,944	\$	21,568	\$ 8,664
Accounts Payable Other 27,944 19,280 8,664	<u>Liabilities</u>							
Total Liabilities \$ 2.288 \$ 44.529 \$ 38.153 \$ 8.664		\$	2,288	\$		\$		\$
Total Elabolitics	Total Liabilities	\$	2,288	<u>\$</u>	44,529	\$	38,153	\$ 8,664

(Cont'd)

		ALANCE 10-01-00	ADDITIONS		DEDUCTIONS		BALANCE 09-30-01
Special Events Security Fund							
<u>Assets</u>							
Cash and Cash Equivalents Receivables:	\$	0	\$	1,310,955	\$	1,310,955	\$ 0
Other Accounts		269,612		1,076,087		1,006,832	 338,867
Total Assets	\$	269,612	\$	2,387,042	\$	2,317,787	\$ 338,867
Liabilities							
Accrued Payroll Due To Other Funds	\$	39,467 230,145	\$	3,597 65,658	\$	0	\$ 43,064 295,803
Total Liabilities	\$	269,612	\$	69,255	\$	0	\$ 338,867
Seminars Operating Fund							
<u>Assets</u>							
Cash and Cash Equivalents Investments Receivables:	\$	1,091 5,599	\$	2,236	\$	0 1,839	\$ 3,327 3,760
Accrued Interest		67		649_		678	 38
Total Assets	\$	6,757	\$	2,885	\$	2,517	\$ 7,125
<u>Liabilities</u>							
Accounts Payable-Other	\$	6,757	\$	368	\$	0	\$ 7,125
Box Office Events Fund							
Assets							
Cash and Cash Equivalents Investments Receivables:	\$	176,548 906,479	\$	7,508,133	\$	7,328,818 906,479	\$ 355,863
Other Accounts		2,984		1,132,406		1,135,026	 364
Total Assets	<u>\$</u>	1,086,011	\$	8,640,539	\$	9,370,323	\$ 356,227
<u>Liabilities</u>							
Vouchers Payable Accounts Payable-Other	\$	1,442 1,084,569	\$	7,109,509 6,373,107	\$	7,102,735 7,109,665	\$ 8,216 348,011
Total Liabilities	\$	1,086,011	\$	13,482,616	\$	14,212,400	\$ 356,227
							(Cont'd)

	BALANCE 10-01-00		ADDITIONS		DEDUCTIONS		BALANCE 09-30-01	
Special Public Improvement District Fund								
<u>Assets</u>								
Cash and Cash Equivalents Investments Receivables:	\$	60,612 311,212	\$	1,810,950 54,265	\$	1,548,226	\$	323,336 365,477
Accrued Interest Prepayments		5,299 75,000		63,377		63,856		4,820 75,000
Total Assets	\$	452,123	\$	1,928,592	\$	1,612,082	\$	768,633
<u>Liabilities</u>								
Vouchers Payable Accounts Payable-Other	\$	93,663 358,460	\$	1,526,846 3,384,371	\$	1,493,961 3,100,746	\$	126,548 642,085
Total Liabilities	\$	452,123	\$	4,911,217	\$	4,594,707	\$	768,633
Bexar County Hotel/Motel Tax Collections Fund								
<u>Assets</u>								
Cash and Cash Equivalents	\$	755,511	\$	28,038,993	\$	28,085,163	\$	709,341
<u>Liabilities</u>								
Accounts Payable-Other	\$	755,511	\$	9,054,779	\$	9,100,949	\$	709,341
Lease Purchase Fund								
<u>Assets</u>								
Cash and Cash Equivalents Investments Receivables:	\$	4,134,180	\$	1,420,965 33,648	\$	5,525,376	\$	29,769 33,648
Accrued Interest		11,057		101,775		112,481		351
Total Assets	\$	4,145,237	\$	1,556,388	\$	5,637,857	\$	63,768
<u>Liabilities</u>								
Vouchers Payable Accounts Payable-Other	\$	1,289,727 2,855,510	\$	2,839,597 1,522,740	\$	4,129,324 4,314,482	\$	0 63,768
Total Liabilities	\$	4,145,237	\$	4,362,337	\$	8,443,806	\$	63,768
								(Cont'd)

	BALANCE 10-01-00 AD		ADDITIONS	DITIONS DEDUCTIONS		BALANCE 09-30-01	
Single Purpose Non-Profit Fund							
<u>Assets</u>							
Cash and Cash Equivalents	\$ 0	<u> </u>	4,209,423	\$	3,386,222	\$	823,201
<u>Liabilities</u>							
Vouchers Payable	\$ 0	<u> </u>	4,209,423	\$	3,386,222	\$	823,201
Park's Recreation Athletic Fund							
<u>Assets</u>							
Cash and Cash Equivalents Investments Prepayments	\$ 185,858 954,281		522,280 57,000	\$	224,645 407,773	\$	483,493 546,508 57,000
Receivables: Accrued Interest	11,894		103,431		109,653		5,672
Total Assets	\$ 1,152,033	<u> </u>	682,711	\$	742,071	\$	1,092,673
<u>Liabilities</u>							
Vouchers Payable Accounts Payable-Other Accrued Payroll	\$ 12,181 1,136,417 3,435	,	485,624 520,150	\$	489,827 574,171 1,136	\$	7,978 1,082,396 2,299
Total Liabilities	\$ 1,152,033	<u> </u>	1,005,774	\$	1,065,134	\$	1,092,673
911 District Fund							
Assets							
Receivables: Other Accounts	\$ 67,439	<u> </u>	71,326	\$	67,439	\$	71,326
<u>Liabilities</u>							
Vouchers Payable Accounts Payable-Other Accrued Payroll Due to Other Funds	\$ 4,467 24,971 2,509 35,492)	25,430 565,494 31,949	\$	29,147 589,389 450	\$	750 1,076 2,059 67,441
Total Liabilities	\$ 67,439	<u> </u>	622,873	\$	618,986	\$	71,326
							(Cont'd)

	BALANCE 10-01-00		ADDITIONS		DEDUCTIONS		 BALANCE 09-30-01
Total All Agency Funds							
<u>Assets</u>							
Cash and Cash Equivalents Investments Receivables:	\$	10,278,746 3,307,200	\$	270,612,637 87,913	\$	272,309,130 2,430,338	\$ 8,582,253 964,775
Other Accounts Accrued Interest Prepayments		340,195 56,292 76,000		2,279,819 454,037 57,000	_	2,209,457 494,384	 410,557 15,945 133,000
Total Assets	\$	14,058,433	\$	273,491,406	\$	277,443,309	\$ 10,106,530
<u>Liabilities</u>							
Vouchers Payable Accounts Payable-Other Accrued Payroll Due to Other Funds	\$	1,427,479 12,113,059 45,411 472,484	\$	24,654,420 163,308,744 3,597 325,511	\$	25,047,269 166,988,473 1,586 206,847	\$ 1,034,630 8,433,330 47,422 591,148
Total Liabilities	\$	14,058,433	<u>\$</u>	188,292,272	\$	192,244,175	\$ 10,106,530

(end of statement)



City of San Antonio Texas

General Fixed Assets Account Group

GENERAL FIXED ASSETS ACCOUNT GROUP - Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are capitalized along with other general fixed assets. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost, or estimated historical cost, if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated.

GENERAL FIXED ASSETS COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS BY SOURCE SEPTEMBER 30, 2001 AND 2000

	 2001	 2000
General Fixed Assets		
Land and Land Improvements	\$ 366,508,234	\$ 337,435,997
Buildings	450,405,676	450,210,834
Streets and Bridges	503,458,458	483,302,286
Storm Drainage and Flood Prevention	360,416,859	353,061,852
General City Equipment	161,910,749	144,040,221
Construction in Progress	 505,615,394	 440,329,164
Total General Fixed Assets	\$ 2,348,315,370	\$ 2,208,380,354
Investment in General Fixed Assets From Current Revenue General Obligation Bonds and Certificates of Obligation Special Revenue Bonds Federal and State Grants Special Assessments Trusts Private Citizens' Contributions	\$ 304,629,801 1,532,419,280 15,000 484,635,971 1,007,709 117,861 20,947,041	\$ 295,763,433 1,411,205,585 15,000 474,781,018 1,007,709 117,861 20,947,041
San Antonio Fair Inc.	 4,542,707	 4,542,707
Total Investment in General Fixed Assets	\$ 2,348,315,370	\$ 2,208,380,354

GENERAL FIXED ASSETS SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY SEPTEMBER 30, 2001

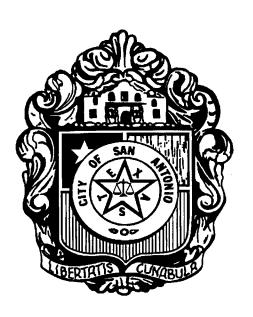
(With comparative totals for September 30, 2000)

IMPROVEMENTS

			OTHER	GENERAL		
	LAND AND LAND		THAN	CITY	TOTA	2000
	IMPROVEMENTS	BUILDINGS	BUILDINGS	EQUIPMENT	2001	2000
General Government						
Legislative	s 0	\$ 1,966,007	s 0	\$ 967,139	\$ 2,933,146	\$ 2,880,794
Judicial	•	1,188,369		962,471	2,150,840	2,027,544
Executive	608,340	534		24,636,758	25,245,632	16,114,012
Administration	119,248,342	68,500,501	122,674,958		310,423,801	303,068,795
Total General Government	119,856,682	71,655,411	122,674,958	26,566,368	340,753,419	324,091,145
Public Safety						
Police	1,913,646	24,011,471		31,936,456	57,861,573	56,147,336
Fire	935,045	13,845,492		32,845,741	47,626,278	45,802,356
Building Inspection and Regulations	•			1,765,062	1,765,062	1,659,696
Administration				54,541	54,541	54,541
Other Protection	1,897,954	11,312		10,392,346	12,301,612	9,414,833
Total Public Safety	4,746,645	37,868,275		76,994,146	119,609,066	113,078,762
	101/07/00	505.400	722 764 242	12,255,205	920,150,549	897,720,436
Streets and Roadways	184,625,682	505,420	722,764,242	12,233,203	920,130,349	057,720,130
Health Services	56,159	958,683		5,292,173	6,307,015	5,854,667
Sanitation	3,557,738	891,137		8,674	4,457,549	3,492,783
Welfare	1,079,153	5,268,865		6,202,898	12,550,916	12,051,601
C. Iv as and Parameter						
Culture and Recreation	1,467,296	41,206,466	371,566	13,244,582	56,289,910	55,681,052
Libraries Parks	35,997,130	44,068,402	4,869,137	9,344,251	94,278,920	72,656,280
Parks	33,771,130	44,000,402	1,007,107			
Total Culture and Recreation	37,464,426	85,274,868	5,240,703	22,588,833	150,568,830	128,337,332
Urban Redevelopment and Housing	14,856,704	240,048,234	13,195,414	11,650,521	279,750,873	274,907,199
Economic Development and Opportunity	265,045	7,934,783		351,931	8,551,759	8,517,265
T (IT') A Access						
Total Fixed Assets Allocated to Functions	\$ 366,508,234	\$ 450,405,676	\$ 863,875,317	\$ 161,910,749	1,842,699,976	1,768,051,190
Construction in Progress					505,615,394	440,329,164
Total General Fixed Assets					\$ 2,348,315,370	\$ 2,208,380,354

GENERAL FIXED ASSETS SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

	GENERAL FIXED ASSETS 10-01-00	ADDITIONS	GENERAL FIXED ASSETS 09-30-01	
General Government Legislative Judicial Executive Administration	\$ 2,880,794 2,027,544 16,114,012 303,068,795	\$ 52,352 123,296 9,131,620 7,355,006	\$ 0	\$ 2,933,146 2,150,840 25,245,632 310,423,801
Total General Government	324,091,145	16,662,274		340,753,419
Public Safety Police Fire Building Inspection and Regulations Administration Other Protection	56,147,336 45,802,356 1,659,696 54,541 9,414,833	2,306,248 2,450,484 146,475 3,531,313	592,011 626,562 41,109 644,534	57,861,573 47,626,278 1,765,062 54,541 12,301,612
Total Public Safety	113,078,762	8,434,520	1,904,216	119,609,066
Streets and Roadways	897,720,436	22,430,113		920,150,549
Health Services	5,854,667	498,621	46,273	6,307,015
Sanitation	3,492,783	964,766		4,457,549
Welfare	12,051,601	499,315		12,550,916
Culture and Recreation Libraries Parks	55,681,052 72,656,280	608,858 21,635,157	12,517	56,289,910 94,278,920
Total Culture and Recreation	128,337,332	22,244,015	12,517	150,568,830
Urban Redevelopment and Housing	274,907,199	4,843,674		279,750,873
Economic Development and Opportunity	8,517,265	34,494		8,551,759
Construction in Progress	440,329,164	96,764,083	31,477,853	505,615,394
Total General Fixed Assets	\$ 2,208,380,354	\$ 173,375,875	\$ 33,440,859	\$ 2,348,315,370





City of San Antonio Texas

Statistical Section

(Unaudited)



STATISTICAL DATA GENERAL FUND EXPENDITURES BY FUNCTION LAST TEN FISCAL YEARS

FISCAL YEAR	GENERAL VERNMENT	 PUBLIC SAFETY	REETS AND OADWAYS	HEALTH SERVICES	
1992	\$ 33,131,725	\$ 198,779,881	\$ 7,923,376	\$ 8,953,708	
1993	33,079,932	196,459,271	8,346,800	8,723,339	
1994	36,862,536	206,389,581	8,347,017	9,494,977	
1995	40,685,167	222,923,105	8,425,639	10,040,732	
1996	42,529,874	237,255,653	8,918,131	10,573,920	
1997	45,565,493	251,646,029	8,740,273	10,267,013	
1998	44,617,078	267,566,794	9,162,860	10,753,132	
1999	49,438,915	289,777,427	9,467,167	11,277,893	
2000	55,436,446	305,859,236	9,909,813	12,299,792	
2001	68,364,225	326,227,746	9,804,123	13,401,383	

STATISTICAL DATA GENERAL FUND EXPENDITURES BY FUNCTION LAST TEN FISCAL YEARS

					CULTURE AND		ECONOMIC EVELOPMENT AND		
SA	NITATION	WELFARE		RECREATION		OPPORTUNITY		TOTAL	
\$	2,756,148	\$	6,454,379	\$	28,665,770	\$	3,992,668	\$	290,657,655
	2,477,360		6,596,564		31,568,960		3,697,073		290,949,299
	2,572,816		7,250,532		33,342,495		3,898,488		308,158,442
	2,635,611		9,131,932		37,483,790		4,262,984		335,588,960
	2,773,727		9,171,600		41,489,469		4,561,839		357,274,213
	2,732,660		8,382,401		41,049,946		4,555,513		372,939,328
	2,780,539		10,232,506		42,809,012		4,783,117		392,705,038
	2,399,358		11,407,269		48,025,859		5,189,929		426,983,817
	2,600,995		12,857,131		52,938,397		5,864,158		457,765,968
	2,754,077		16,464,593		58,137,342		6,394,692		501,548,181

STATISTICAL DATA GENERAL FUND REVENUES BY SOURCE LAST TEN FISCAL YEARS

FISCAL YEAR ENDED	 TAXES	LICENSES AND PERMITS	(INTER- GOVERNMENTAL	 REVENUES FROM UTILITIES	<u>.</u>
1992 1993 1994 1995 1996 1997 1998 1999	\$ 170,135,278 177,823,573 191,063,575 202,220,554 214,635,376 228,059,883 245,430,127 261,392,418	\$ 5,146,214 6,348,436 7,646,164 8,530,428 9,438,492 9,627,427 11,159,736 12,164,099 12,257,775	\$	2,433,333 1,977,729 2,012,771 2,016,305 2,141,719 2,346,577 2,354,189 2,526,778 2,669,780	\$ 111,422,973 127,820,979 131,039,382 127,343,665 145,189,566 140,453,797 150,833,144 149,956,113 172,300,674	(2)
2000 2001	277,833,729 291,378,953	12,683,156		2,865,885	187,939,902	

CITY OF SAN ANTONIO GENERAL FUND TAX REVENUES BY SOURCE LAST TEN FISCAL YEARS

FISCAL YEAR ENDED	PROPERTY TAXES	 SALES TAX	 ALCOHOLIC BEVERAGE TAX	 BUSINESS TAX	
1992	\$ 79,572,349	\$ 74,796,676	\$ 2,012,645	\$ 12,658,121	(1)
1993	80,272,293	82,328,513	2,160,280	11,988,349	
1994	82,070,073	92,669,237	2,259,577	12,993,110	
1995	87,138,323	97,667,344	2,353,138	13,952,024	
1996	93,367,838	103,032,541	2,511,937	14,523,943	
1997	97,726,308	110,034,458	2,568,331	16,660,109	
1998	101,763,992	118,991,708	2,810,446	20,569,499	(1)
1999	108,043,972	126,472,730	2,967,461	22,462,669	
2000	115,194,535	135,130,522	3,224,213	22,898,881	
2001	125,533,518	136,810,787	3,426,706	24,197,809	

NOTES: (1) Revenue increase due to revision in a Business Tax contract

⁽²⁾ Stormwater Revenue transferred to Stormwater Program Special Revenue Fund.

STATISTICAL DATA GENERAL FUND REVENUES BY SOURCE LAST TEN FISCAL YEARS

 CHARGES FOR SERVICES	 FINES AND FORFEITS	_MIS	CELLANEOUS	 TOTAL
\$ 12,935,882	\$ 6,790,664 6,678,694	\$	7,765,411 7,629,608	\$ 316,629,755 342,172,435
13,893,416 17,041,469	6,667,543		7,467,656	362,938,560
16,670,522 18,422,483	8,262,390 9,051,481		9,764,240 8,927,797	374,808,104 407,806,914
18,666,543	8,475,837		9,601,800	417,231,864
21,676,353 21,726,181	11,525,034 11,838,121		10,862,192 12,705,684	453,840,775 472,309,394
23,010,824	11,593,504		13,017,615	512,683,901
23,211,576	11,116,047		14,249,362	543,444,881

CITY OF SAN ANTONIO GENERAL FUND TAX REVENUES BY SOURCE LAST TEN FISCAL YEARS

INTE	LTIES AND REST, AND OGMENTS	 TOTAL
\$	1,095,487	\$ 170,135,278
	1,074,138	177,823,573
	1,071,578	191,063,575
	1,109,725	202,220,554
	1,199,117	214,635,376
	1,070,677	228,059,883
	1,294,482	245,430,127
	1,445,586	261,392,418
	1,385,578	277,833,729
	1,410,133	291,378,953

STATISTICAL DATA PROPERTY TAX LEVIES AND COLLECTIONS LAST TEN FISCAL YEARS

FISCAL YEAR ENDED		CURRENT NET TAX LEVY	CURRENT X COLLECTIONS AND ACCRUALS (4)	PERCENT OF LEVY COLLECTED OR ACCRUED	ELINQUENT TAX ECTIONS (1)(4)
1992	\$	131,465,429	\$ 127,040,834	96.63%	\$ 3,002,934
1993		130,820,390	127,267,067	97.28%	2,531,587
1994		133,977,540	130,408,296	97.34%	2,444,098
1995		142,934,773	139,649,105	97.70%	2,214,664
1996		155,347,338	152,173,798	97.96%	2,607,183
1997		164,201,161	161,315,799	98.24%	1,616,889
1998		170,587,464	167,894,836	98.42%	2,265,936
1999		181,204,963	178,218,790	98.35%	2,731,401
2000		193,159,815	189,575,621	98.14%	3,272,233
2001		208,917,594	204,502,303	97.89%	2,957,004
Average Ten Yea	rs			97.80%	

NOTES: (1) Penalty, Judgments, and Interest on Judgments are excluded.

- (2) Includes annexed Public Utility Districts.
- (3) Balance is adjusted for subsequent cancellations & supplements to original tax rolls.
- (4) Does not include excess Special Revenue Tax.

STATISTICAL DATA PROPERTY TAX LEVIES AND COLLECTIONS LAST TEN FISCAL YEARS

TOTAL TAX OLLECTIONS AND ACCRUALS	PERCENT OF TOTAL TAX COLLECTIONS TO TAX LEVY	CUMULATIVE OUTSTANDING DELINQUENT TAX ALANCE (1) (2) (3)	PERCENT OF CUMULATIVE DELINQUENT TAXES TO CURRENT NET TAX LEVY
\$ 130,043,768	98.92%	\$ 13,353,698	10.16%
129,798,654	99.22%	13,960,421	10.67%
132,852,394	99.16%	15,095,003	11.27%
141,863,769	99.25%	15,562,521	10.89%
154,780,981	99.64%	15,412,653	9.92%
162,932,688	99.23%	15,429,754	9.40%
170,160,772	99.75%	14,957,421	8.77%
180,950,191	99.86%	14,765,521	8.15%
192,847,854	99.84%	16,888,906	8.74%
207,459,307	99.30%	18,169,442	8.70%
,	99.42%		

STATISTICAL DATA ASSESSED AND ESTIMATED APPRAISED VALUE OF TAXABLE PROPERTY LAST TEN FISCAL YEARS

		REAL	PRO	PERTY	PERSONAL PROPERTY					
FISCAL YEAR ENDED	TAX ROLL YEAR	ASSESSED VALUE		ESTIMATED APPRAISED VALUE		ASSESSED VALUE		ESTIMATED APPRAISED VALUE		
1992	1991	\$ 18,823,013,889	\$	18,823,013,889	\$	3,721,870,830	\$	3,721,870,830		
1993	1992	18,051,259,050		18,051,259,050		3,879,065,037		3,879,065,037		
1994	1993	18,418,110,540		18,418,110,540		4,043,379,430		4,043,379,430		
1995	1994	19,985,487,015		19,985,487,015		4,305,791,112		4,305,791,112		
1996	1995	22,064,630,592		22,064,630,592		4,708,124,599		4,708,124,599		
1997	1996	23,435,144,195		23,435,144,195		4,862,753,404		4,862,753,404		
1998	1997	24,300,123,833		24,300,123,833		5,093,431,010		5,093,431,010		
1999	1998	26,000,081,705		26,000,081,705		5,220,745,756		5,220,745,756		
2000	1999	27,715,416,138		27,715,416,138		5,565,180,250		5,565,180,250		
2001	2000	30,259,398,730		30,259,398,730		5,722,088,609		5,722,088,609		

NOTE: (1) The basis of assessment is 100%. Amounts shown are net taxable assessed values after deductions of residential homestead exemptions granted to persons 65 years of age and older and disabled veterans. In addition, other exemptions include Historic Properties, Tax Phase-Ins, Freeport and Transitional Housing.

STATISTICAL DATA ASSESSED AND ESTIMATED APPRAISED VALUE OF TAXABLE PROPERTY LAST TEN FISCAL YEARS

 MOBILE HOMES			 TO	RATIO OF TOTAL ASSESSED TO		
ASSESSED VALUE		ESTIMATED APPRAISED VALUE	 ASSESSED VALUE (1)		ESTIMATED APPRAISED VALUE	TOTAL ESTIMATED APPRAISED VALUE
\$ 22,350,601	\$	22,350,601	\$ 22,567,235,320	\$	22,567,235,320	100%
20,510,735		20,510,735	21,950,834,822		21,950,834,822	100%
19,094,620		19,094,620	22,480,584,590		22,480,584,590	100%
18,597,037		18,597,037	24,309,875,164		24,309,875,164	100%
20,969,780		20,969,780	26,793,724,971		26,793,724,971	100%
22,901,544		22,901,544	28,320,799,143		28,320,799,143	100%
28,729,831		28,729,831	29,422,284,674		29,422,284,674	100%
32,723,564		32,723,564	31,253,551,025		31,253,551,025	100%
34,882,474		34,882,474	33,315,478,862		33,315,478,862	100%
51,833,990		51,833,990	36,033,321,329		36,033,321,329	100%

STATISTICAL DATA PROPERTY TAX RATES DIRECT AND OVERLAPPING GOVERNMENTS (PER \$100 OF ASSESSED VALUE) LAST TEN FISCAL YEARS

CITY OF SAN ANTONIO, TEXAS

		CITY	OF	SAN ANTONIO, I	EAA	3
				DEBT		
FISCAL YEAR ENDED	TAX ROLL	 GENERAL FUND		SERVICE FUNDS		TOTAL
1992	1991	\$.35638	\$.22617	\$.58255
1993	1992	.36866		.22731		.59597
1994	1993	.36866		.22731		.59597
1995	1994	.36066		.22731		.58797
1996	1995	.34979		.23000		.57979
1997	1996	.34712		.23267		.57979
1998	1997	.34669		.23310		.57979
1999	1998	.34579		.23400		.57979
2000	1999	.34579		.23400		.57979
2001	2000	.35079		.22900		.57979

TAX LEVIES FOR LAST TEN FISCAL YEARS

			CITY OF SAN ANTONIO, TEXAS								
FISCAL			DEBT GENERAL SERVICE								
YEAR ENDED	TAX ROLL		FUND		FUNDS		TOTAL				
1002	1991	\$	80,425,160	\$	51,040,269	\$	131,465,429				
1992 1993	1991	Φ	80,923,948	Ψ	49,896,442	4	130,820,390				
1994	1993		82,876,920		51,100,620		133,977,540				
1995	1994		87,675,996		55,258,777		142,934,773				
1996	1995		93,721,771		61,625,567		155,347,338				
1997	1996		98,307,158		65,894,003		164,201,161 170,587,464				
1998	1997		102,004,119 108,071,654		68,583,345 73,133,309		181,204,963				
1999 2000	1998 1999		115,201,594		77,958,221		193,159,815				
2000	2000		126,401,288		82,516,306		208,917,594				

NOTES:

- (1) Twelve (12) Independent School Districts.
- (2) Includes the Bexar County Education District Levy for Tax Years 1991 and 1992. The Bexar County Education District was a taxing entity created by the 72nd Texas Legislature in SPA 351 and HB 2885. The function of this district was limited to the levying, collecting and distributing of property taxes to the school districts in Bexar County in those years.

STATISTICAL DATA PROPERTY TAX RATES DIRECT AND OVERLAPPING GOVERNMENTS (PER \$100 OF ASSESSED VALUE) LAST TEN FISCAL YEARS

SCHOOLS (1)	ALAM	O COLLEGE	COUNTY	 OTHER	
\$ Various Various Various Various Various Various Various Various Various	\$.09885 .11580 .11160 .11160 .11000 .10900	\$.31155 .35046 .36559 .37359 .35143 .34427	\$.23531 .24356 .24517 .24469 .24469 .24444	_
Various Various Various Various		.10900 .11150 .10690 .10690	.34191 .33946 .33946	.24387 .24387 .24387	

TAX LEVIES FOR LAST TEN FISCAL YEARS

SCHOOLS (2)		ALAMO COLLEGE			COUNTY	OTHER	TOTAL
	CHOOLS (2)						
\$	387,448,246	\$	31,105,951	\$	95,927,711	\$ 76,836,976	\$ 722,784,313
Ψ	336,623,087	•	34,574,545		103,692,416	77,679,509	683,389,947
	445,739,084		36,665,336		110,199,159	84,158,738	810,739,857
	479,546,436		36,921,430		119,593,207	90,034,213	869,030,059
	528,627,260		41,542,342		122,304,546	95,880,023	943,701,509
	550,693,607		41,852,615		125,310,923	99,500,627	981,558,933
			42,982,681		130,485,037	99,847,338	1,029,887,511
	585,984,991				136,196,326	104,085,382	1,090,625,619
	622,983,906		46,155,042		, ,	109,757,236	1,239,642,380
	744,458,186		50,061,809		142,205,334		, , ,
	807,757,184		53,493,874		154,157,033	129,477,426	1,353,803,111

STATISTICAL DATA RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA LAST TEN FISCAL YEARS

FISCAL YEAR ENDED_	POPULATION	NET ASSESSED VALUE (1)*	GROSS BONDED DEBT*	_ <u>A</u>	DEBT SERVICE FUNDS VAILABLE*	EN	DEBT AYABLE FROM TERPRISE JNDS (2) *		NET BONDED DEBT*	OF BON DEE ASSI	ATIO NET NDED BT TO ESSED LUE	. —	NET BONDED DEBT PER CAPITA
1992	963,200	\$ 22,567,235	\$ 692,939	\$	46,171	\$	25,425	(3)	\$ 621,343	2.	75%	\$	645.08
1993	983,700	21,950,834	727,663		68,165		36,310	(3)	623,188	2.5	84%		633.51
1994	1,029,900	22,480,585	667,328		44,370		27,250		595,708	2.0	65%		578.41
1995	1,068,600	24,309,875	688,613		46,493		26,690		615,430	2.:	53%		575.92
1996	1,109,600	26,793,725	714,318		49,354		26,565		638,399	2.:	38%		575.34
1997	1,133,000	28,320,799	740,393		52,381		25,260		662,752	2.:	34%		584.95
1998	1,162,600	29,422,285	734,238		58,052		23,655		652,531	2.	22%		561.27
1999	1,187,600	31,253,551	754,958		61,356		21,745		671,857	2.	15%		565.73
2000	1,207,500	33,315,479	780,378		65,380		20,220		694,778	2.	09%		575.39
2001	1,226,250	36,033,321	768,693		70,423		18,995		679,275	1.	89%		553.94

^{*} Amounts expressed in Thousands

NOTES: (1) From Statistical Data Schedule titled "Assessed and Estimated Appraised Value of Taxable Property."

- (2) Includes General Obligation Bonds and Certificates of Obligation being repaid from Golf Course System and Parking Facilities.
- (3) Increase due to additional debt issued as part of General Improvement Refunding Bonds, Series 1992 and Combination Tax and Certificates of Obligation, Series 1992.

STATISTICAL DATA COMPUTATION OF LEGAL DEBT MARGIN SEPTEMBER 30, 2001

Assessed Valuations:		
Net Assessed Value		\$ 36,033,321,329
Plus Exempt Property		4,353,483,020
• •		
Total Assessed Value		\$ 40,386,804,349
7 10 1.14		
Legal Debt Margin:		
Debt Limitation-10 percent of Total		
Assessed Value (See Note)		\$ 4,038,680,435
Debt Applicable to Limitation:		
Total Bonded Debt	\$ 768,693,108	
Less: Self-Supporting Debt:	, ,	
Debt Supplemented by Other Sources	(22,255,000)	
• •	(22,200,000)	
Assets Available for Payment of		
Principal in:	(50, 400, 0.00)	
Debt Service Fund	 (70,422,966)	
Total Debt Applicable to Limitation		 676,015,142
Legal Debt Margin		\$ 3,362,665,293
·		
Bonds Authorized - Unissued *		\$ 114,245,000

NOTE: City Charter sets limits of Bond Indebtedness at 10% of Assessed Valuation.

^{*}The City has authority pursuant to an election held January 26, 1980 to issue \$16,660,000 in bonds for libraries, fire protection, drainage and flood control, and street, bridge and related improvements. The City does not currently intend to issue bonds for any of the remaining purposes authorized in 1980.

STATISTICAL DATA COMPUTATION OF DIRECT AND OVERLAPPING DEBT SEPTEMBER 30, 2001

JURISDICTION		DEBT	PERCENTAGE APPLICABLE TO THIS GVT. UNIT	API	AMOUNT PLICABLE TO IS GVT. UNIT
Direct:					
City of San Antonio	\$ 6	79,275,142	100.00%	\$	679,275,142
Overlapping:					
Alamo Community College District		77,257,737	80.40%		62,115,221
Alamo Heights Independent School District		38,908,319	50.54%		19,664,264
Bexar County	1	28,618,816	80.99%		104,168,379
Bexar County Hospital District		-0-	0.00%		-0-
Comal Independent School District	3	13,338,608	0.00%		-0-
East Central Independent School District		33,207,640	42.26%		14,033,549
Edgewood Independent School District		76,766,673	100.00%		76,766,673
Harlandale Independent School District	1	60,821,061	100.00%		160,821,061
Judson Independent School District		76,235,090	38.58%		29,411,498
Northeast Independent School District	4	98,685,657	88.57%		441,685,886
Northside Independent School District	5	33,572,570	85.83%		457,965,337
San Antonio Independent School District	5	67,283,259	98.96%		561,383,513
San Antonio River Authority		59,170,276	68.07%		40,277,207
South San Antonio Independent School District		52,630,246	99.71%		52,477,618
Southside Independent School District		9,223,230	14.99%		1,382,562
Southwest Independent School District		32,472,265	43.24%		14,041,007
Total Overlapping Net Debt					2,036,193,775
Total Direct and Overlapping Net Debt				\$	2,715,468,917

STATISTICAL DATA RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT TO TOTAL GENERAL FUND EXPENDITURES LAST TEN FISCAL YEARS

FISCAL YEAR ENDED	PF	RINCIPAL	. <u> </u>	INTEREST		TOTAL DEBT SERVICE		TOTAL GENERAL FUND EXPENDITURES	RATIO OF DEBT SERVICE TO TOTAL GENERAL FUND EXPENDITURES
1992	\$	12,294,521	\$	47,539,273	\$	59,833,794	(1) 5	\$ 290,657,655	20.59%
1993		15,560,000		40,998,387		56,558,387	(1)	290,949,299	19.44%
1994		59,865,000	(2)	39,750,251		99,615,251	(1)	308,158,442	32.33%
1995		18,805,000		39,203,983		58,008,983		335,588,960	17.29%
1996		24,075,000		40,144,133	(3)	64,219,133		357,274,213	17.97%
1997		27,145,000		40,382,651	(3)	67,527,651	(1)	372,939,328	18.11%
1998		31,225,000		39,436,301	(3)	70,661,301	(1)	392,705,038	17.99%
1999		36,095,000		40,000,695	(3)	76,095,695	(1)	426,983,817	17.82%
2000		40,750,000		40,837,784	(3)	81,587,784	(1)	457,509,696	17.83%
2001		43,885,000		41,575,075	(3)	85,460,075	(1)	501,548,181	17.04%

NOTE: (1) Expenditures in Debt Service Fund exclude issue costs and payment to refunded bond escrow agent.

- (2) Includes principal and interest requirements on the Taxable Combination Tax and Stadium Agreement Revenue Refunding Obligations, Series 1992 composed of a November 1, 1993 regularly scheduled principal payment of \$19,070,000 plus the redemption of \$25,875,000 on July 15, 1994 which was regularly scheduled for payment in fiscal year 1995.
- (3) Excludes interest payments on Hotel Occupancy Tax Revenue Bonds.

STATISTICAL DATA SCHEDULE OF ENTERPRISE FUND DEBT COVERAGE AIRPORT SYSTEM REVENUE BONDED DEBT LAST TEN FISCAL YEARS

FISCAL YEAR ENDED	RI	GROSS EVENUES (1)	_E	KPENSES (2)	A	NET REVENUE AVAILABLE FOR EBT SERVICE	ANNUAL EBT SERVICE QUIREMENTS	COVERAGE
1992	\$	29,408,508	\$	15,476,296	\$	13,932,212	\$ 10,199,289	1.37
1993		31,553,843		15,868,585		15,685,258	10,975,191	1.43
1994		30,835,353		17,263,678		13,571,675	9,473,986	1.43
1995		32,248,195		17,335,575		14,912,620	9,413,772	1.58
1996		35,426,390		19,593,232		15,833,158	9,454,783	1.67
1997		35,897,243		18,874,441		17,022,802	11,570,093	1.47
1998		37,134,969		19,469,337		17,665,632	11,669,744	1.51
1999		38,128,184		21,449,007		16,679,177	11,957,544	1.39
2000		41,579,509		21,588,034		19,991,475	11,965,869	1.67
2001		42,928,794		23,612,635		19,316,159	11,960,544	1.61

NOTES: (1) Revenues consist of Operating Revenue plus Nonoperating Revenues (excluding Federal Contributions and Consignment Sales).

⁽²⁾ Expenses consist of Operating Expenses plus Nonoperating Expenses (excluding Depreciation, Loss on Disposal of Fixed Assets, Interest on Debt Expense and Extraordinary Items).

STATISTICAL DATA SCHEDULE OF ENTERPRISE FUND DEBT COVERAGE PARKING FACILITIES GENERAL IMPROVEMENT BONDED DEBT LAST TEN FISCAL YEARS

FISCAL YEAR ENDED	R	GROSS EVENUES (1)	EX	KPENSES (2)	A	NET REVENUE VAILABLE FOR BT SERVICE	DE	ANNUAL BT SERVICE OUIREMENTS	COVERAGE
1992	\$	4,447,173	\$	2,552,752	\$	1,894,421	\$	622,801	3.04
1993		5,044,605		3,034,923		2,009,682		1,483,502	1.35
1994		5,271,883		3,377,531		1,894,352		1,230,934	1.54
1995		6,491,317		3,866,105		2,625,212		1,428,136	1.84
1996		7,109,327		4,257,742		2,851,585		1,661,544	1.72
1997		7,124,200		4,236,062		2,888,138		1,716,514	1.68
1998		7,126,636		4,539,211		2,587,425		1,930,171	1.34
1999		7,786,796		5,093,349		2,693,447		2,163,143	1.25
2000		7,632,443		5,241,523		2,390,920		2,477,770	0.96
2001		8,364,904		4,949,441		3,415,463		3,082,075	1.11

NOTES: (1) Revenues consist of Operating Revenues plus Nonoperating Revenues (excluding Gain on Disposal of Fixed Assets and Interest Income in the Construction Fund).

⁽²⁾ Expenses consist of Operating Expenses plus Nonoperating Expenses (excluding Depreciation, Loss on Disposal of Fixed Assets and Interest on Debt Expense).

STATISTICAL DATA SCHEDULE OF ENTERPRISE FUND DEBT COVERAGE GOLF COURSE SYSTEM GENERAL IMPROVEMENT BONDED DEBT LAST TEN FISCAL YEARS

FISCAL YEAR ENDED	R	GROSS EVENUES (1)	_EX	KPENSES (2)	A	NET REVENUE VAILABLE FOR BT SERVICE	DE	ANNUAL BT SERVICE UIREMENTS	COVERAGE
1992	\$	5,617,503	\$	4,184,473	\$	1,433,030	\$	685,094	2.09
1993		6,217,461		4,781,426		1,436,035		694,626	2.07
1994		6,369,443		4,825,182		1,544,261		642,392	2.40
1995		7,074,165		5,212,002		1,862,163		604,787	3.08
1996		6,568,954		5,533,481		1,035,473		592,293	1.75
1997		6,431,538		5,268,888		1,162,650		589,423	1.97
1998		6,363,762		5,596,525		767,237		598,853	1.28
1999		6,504,356		5,784,505		719,851		616,180	1.17
2000		7,135,668		6,287,918		847,750		634,369	1.34
2001		6,684,319		6,213,031		471,288		621,719	0.76

NOTES:

- (1) Revenues consist of Operating Revenues plus Nonoperating Revenues (excluding Gain on Disposal of Fixed Assets.)
- (2) Expenses consist of Operating Expenses plus Nonoperating Expenses (excluding Depreciation, Loss on Disposal of Fixed Assets and Interest on Debt Expense)

STATISTICAL DATA SCHEDULE OF ENTERPRISE FUND DEBT COVERAGE SOLID WASTE SYSTEM GENERAL IMPROVEMENT BONDED DEBT **LAST TEN FISCAL YEARS (3)**

— CITY OF SAN ANTONIO, TEXAS ———

FISCAL YEAR ENDED	RE	GROSS EVENUES (1)	EX	KPENSES (2)		A`	NET REVENUE VAILABLE FOR BT SERVICE	DEF	ANNUAL BT SERVICE UIREMENTS	COVERAGE	Ξ
1993	\$	29,648,690	\$	25,518,931		\$	4,129,759	\$	0	0	
1994		33,424,384		32,105,595			1,318,789		82,306	16.02	
1995		35,875,280		30,290,049			5,585,231		452,305	12.35	
1996		38,760,380		32,943,474			5,816,906		442,880	13.13	
1997		36,528,803		35,398,013	(4)		1,130,790		449,200	2.52	
1998		37,178,902		34,640,088			2,538,814		449,000	5.65	
1999		39,835,646		38,414,716			1,420,930		452,400	3.14	
2000		41,444,685		41,168,905			275,780		0	0	
2001		42,027,420		44,429,392			(2,401,972)		0	0	

NOTES:

- (1) Revenues consist of Operating Revenues plus Nonoperating Revenues (excluding Gain on Disposal of Fixed Assets and Interest Income in the Construction Fund).
- (2) Expenses consist of Operating Expenses plus Nonoperating Expenses (excluding Depreciation, Loss on Disposal of Fixed Assets and Interest on Debt Expense).
- (3) Solid Waste Debt Service Fund established FY 1993.
- (4) Excludes Nonoperating Expenses related to a Capital Project.

STATISTICAL DATA DEMOGRAPHIC STATISTICS LAST TEN FISCAL YEARS

FISCAL YEAR	POPULATION (1)	PER CAPITA INCOME (1)	MEDIAN AGE (1)	EDUCATION LEVELS IN YEARS OF FORMAL SCHOOLING (1)	SCHOOL ENROLLMENT (2)	UNEMPLOYMENT RATE (3)
1992	963,200	10,884	30.3	13.6	226,781	7.2%
1993	983,700	12,450	30.6	13.7	231,728	6.1%
1994	1,029,900	15,300	30.7	13.7	238,048	5.2%
1995	1,068,600	16,700	30.9	13.7	237,348	5.3%
1996	1,109,600	18,200	31.0	13.7	240,676	4.1%
1997	1,133,000	18,600	31.7	13.8	245,812	4.1%
1998	1,162,600	19,500	32.1	13.9	245,946	4.3%
1999	1,187,600	19,770	32.2	13.9	247,471	3.8%
2000	1,207,500	19,950	32.5	13.9	262,567	4.0%
2001	1,226,250	20,200	31.8	13.9	267,184	4.1%

NOTES: (1) Fiscal year-end estimates by City of San Antonio, Texas Planning Department for all years except 1990 population figure. The 1990 population figure obtained from the 1990 Census Bureau.

⁽²⁾ Individual School Districts Annual Census.

⁽³⁾ Texas Workforce Commission.

STATISTICAL DATA PROPERTY VALUE AND CONSTRUCTION LAST TEN FISCAL YEARS

(Dollar amounts expressed in Thousands)

		COMMERCIAL	CON	ISTRUCTION	RESIDENTIAL	TRUCTION	NET ASSESSED		
FISCAL YEAR	PJ	ERMITS (1)(3)		VALUE (1) *	PERMITS (1)		ALUE (1) *		ASSESSED /ALUE (2)
1992	\$	8,522	\$	406,729	5,572	\$	129,648	\$	22,567,235
1993		8,388		368,580	6,714		228,392		21,950,835
1994		9,067		354,986	8,083		370,125		22,480,585
1995		8,022		409,359	8,152		328,643		24,309,875
1996		7,581		510,336	9,242		355,228		26,793,725
1997		7,273		559,023	8,243		314,140		28,320,799
1998		7,540		962,383	8,891		400,151		29,422,285
1999		8,990		894,587	9,999		533,100		31,253,551
2000		9,686		904,295	9,647		528,807		33,315,479
2001		7,837		1,108,770	10,542		567,077		36,033,321

^{*} Amounts expressed in Thousands

NOTES: (1) Source: Departments of Building Inspection and Zoning, City of San Antonio, Texas.

(2) Source: Finance Department, City of San Antonio, Texas.

(3) Certificates of Occupancy are included with permits, the certificates have no monetary value.

STATISTICAL DATA PRINCIPAL TAXPAYERS SEPTEMBER 30, 2001

<u>TAXPAYER</u>	TYPE OF BUSINESS		PRINCIPAL TAXPAYER TAXABLE VALUATION	PERCENTAGE TO NET TAXABLE VALUATION
Southwestern Bell Telephone Company	Telecommunications	\$	445,181,480	1.24%
H.E. Butt Grocery Stores	Retail/Grocery		433,546,130	1.20%
United Services Automobile Association	Insurance/Banking/Real Estate		315,047,137	0.87%
Marriott Corporation	Hotels		183,851,550	0.51%
Humana/Methodist Healthcare System	Hospital/Healthcare Provider		143,156,270	0.40%
Hyatt Regency	Hotels		122,394,350	0.34%
Philips Semiconductors Inc	Manufacturing/Semi-Conductors		120,019,276	0.33%
North Star Mall	Shopping Center		106,670,220	0.30%
Time Warner	Cable Television		102,711,940	0.29%
Simon Property Group (Texas)	Shopping Centers	_	99,782,790	0.28%
TOTALS		\$	2,072,361,143	5.76%

CITY OF SAN ANTONIO, TEXAS

SPECIAL ASSESSMENTS LEVY AND COLLECTIONS SEPTEMBER 30, 2001

TOTAL SPECIAL ASSESSMENTS COLLECTED	\$ 708,331	736,916	762,789	715,735	727,142	731,518	1,970,059	1,189,214	
PERCENT OF DELINQUENT TAXES COLLECTED	38.46%	67.33%	41.96%	%60:59	-51.09%	-61.96%	48.15%	56.24%	
OUTSTANDING DELINQUENT TAXES	37,526	37,187	20,365	688'9	8,658	32,304	15,282	1,926	
DELINQUENT TAX ADJUSTMENTS/ CANCELLATIONS	\$ (3,934) \$	(10,478)	(16,101)	(5,844)	(4,919)	(6,744)	(8,869)	(310)	,
DELINQUENT TAX COLLECTIONS (3)	\$ 15,033	18,506	8,848	9,452	(1,007)	(5,015)	11,285	2,785	
OUTSTANDING CURRENT YEAR LEVY	\$ 13,470	28,208	8,127	1,820	5,682	25,376	7,533	30,542	
PERCENT OF CURRENT ASSESSMENTS COLLECTED	%60'86	96.22%	98.93%	99.74%	99.23%	%29.96	99.62%	97.49%	
CURRENT SPECIAL ASSESSMENTS COLLECTED	\$ 693,298	718,410	753,941	706,283	728,148	736,533	1,958,774	1,186,429	
SPECIAL ASSESSMENTS LEVY (1)	\$ 706,768	746,618	762,068	708,103	733,830	761,909	1,966,307 (2)	1,216,971 (2)	
TAX ROLL YEAR	1993	1994	\$661	1996	1997	1998	1999	2000	
FISCAL YEAR ENDED	1994	1995	1996	1997	1998	1999	2000	2001	

Assessment District was established by City Resolution dated November 20, 1986. The final Levy was assessed in Fiscal Year 2000. NOTES: (1)

Public Improvement District was established by Ordinance No. 89696, approved by City Council on April 29, 1999.

(3) Interest is excluded.

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STATISTICAL DATA MISCELLANEOUS STATISTICAL DATA FOR THE YEAR ENDED SEPTEMBER 30, 2001

Date of Incorporation	December 14, 1837
Date of Adoption of City Charter	October 2, 1951
Form of Government	Council-Manager
Area	430.02 square miles
Miles of Sewer: Storm Sanitary	377.6 4,868
Building Permits: Permits Issued Estimated Cost	18,379 \$1,675,846,820
Fire Protection and Emergency Medical Services: Number of Fire Stations Number of EMS Units Number of EMS Paramedics Number of Firefighters	48 25 323 1,085
Police Protection: Number of Stations Number of Police Officers Number of School Crossing Guards	6 1,317 253
Recreation: Parks Acreage Number of Parks and Recreation Areas over One Acre	11,209 179
Number of Municipal Golf Courses Number of Municipal Swimming Pools Number of Recreation Centers - All Year Number of Recreation Centers - Summer	6 23 26 73
Sewer Service: Number of Sewer Customers Estimated Number of Persons Served	296,562 1,115,073
Water Service: Number of Water Customers Estimated Number of Persons Served	296,513 1,114,889

STATISTICAL DATA MISCELLANEOUS STATISTICAL DATA FOR THE YEAR ENDED SEPTEMBER 30, 2001

Education: (Twelve School Districts V Within San Antonio City L Number of Schools Number of Teachers Number of Students Regis Average Daily Attendance	imits)	350 18,093 267,184 250,812
City Employees:		
Unclassified:		
Regular		106
Part-time (Annual)		8
Classified:		
Regular		9,696
Temporary		2,706
Seasonal		139
Part-time (Seasonal)		260
Part-time (Annual)		289
1 W1 V V (1 M11 V V V V V V V V V V V V V V V V V		
Total		13,204
Election:		
Registered Voters	680,236 (2)	
Number of Votes Cast Las	100,313 (2)	
Percentage of Registered V	14.70% (2)	
Population		Increase
1900	53,321	
1910	96,614	81.2%
1920	161,379	67.0%
1930	231,543	43.5%
1940	253,854	9.6%
1950	408,442	60.9%
1960	587,718	43.9%
1970	654,153	11.3%
1980	786,023	20.2%
1990	938,900	19.4%
2000	1,207,500	28.6%
2001	1,226,250 (1)	1.6%

NOTE: Source of this information is the Bureau of Census

- (1) Estimate By City of San Antonio, Texas, Planning Department, as of September 30, 2001.
- (2) Information taken from last City Election held May, 2001.

STATISTICAL DATA SCHEDULE OF ENTERPRISE FUNDS INSURANCE COVERAGE AIRPORT SYSTEM SEPTEMBER 30, 2001

AIRPORT SYSTEM PROPERTIES

Type of Policy: Property Insurance - Protected Self-Insurance Program

Insurance Co.: The Travelers Insurance Companies

Policy No.: KTL-CMB-294T185-3

Policy Period: December 31, 2000 to December 31, 2001

\$250,000 per occurrence deductible

Maximum Limits: \$1,129,052,533 (Subject to certain exclusions)

Type of Policy: Property Insurance - Boiler and Machinery Insurance

Insurance Co.: Hartford Steam Boiler

Policy No. : FBP 4910945

Policy Period: December 31, 2000 to December 31, 2001

\$10,000 any one loss deductible

Maximum Limits: \$50,000,000 per accident (Subject to certain exclusions)

Type of Policy: Crime Policy (Blanket Dishonesty and 3-D Policy)

Insurance Co.: National Union Fire Insurance Company

Policy No. : 473-58-44

Policy Period: October 1, 2000 to October 1, 2001

Employee Dishonesty: Limit \$1,000,000 Deductible \$10,000*
Forgery and Alteration: Coverage \$100,000 Deductible \$2,500*
Theft, Disappearance, Destruction: Cash \$150,000 Deductible \$5,000*

^{*} Subject to certain exclusions

STATISTICAL DATA SCHEDULE OF ENTERPRISE FUNDS INSURANCE COVERAGE AIRPORT SYSTEM SEPTEMBER 30, 2001

AIRPORT SYSTEM PROPERTIES (Continued)

Type of Policy: Airport Liability

Insurance Co.: Westchester Fire Insurance Co

Policy No. : APN670135

Policy Period: March 31, 2001 to March 31, 2002

\$10,000 per occurrence deductible, any one loss, \$100,000 aggregate per year

Maximum Limits: \$10,000,000 (Subject to certain exclusions and limits)

Type of Policy: Aircraft Hull & Liability
Insurance Co.: Westchester Fire Insurance Co

Policy No. : ACN649225

Policy Period: March 31, 2001 to March 31, 2002

Maximum Limits: \$10,000,000 per occurrence (Subject to certain exclusions and limits)

STATISTICAL DATA SCHEDULE OF ENTERPRISE FUNDS INSURANCE COVERAGE PARKING SYSTEM SEPTEMBER 30, 2001

PARKING FACILITIES PROPERTIES

Type of Policy: Property Insurance - Protected Self-Insurance Program

Insurance Co.: The Travelers Insurance Companies

Policy No. : KTL-CMB-294T185-3

Policy Period: December 31, 2000 to December 31, 2001

\$250,000 per occurrence deductible

Maximum Limits: \$1,129,052,533 (Subject to certain exclusions)

Type of Policy: Property Insurance - Boiler and Machinery Insurance

Insurance Co.: Hartford Steam Boiler

Policy No. : FBP 4910945

Policy Period: December 31, 2000 to December 31, 2001

\$10,000 any one loss deductible

Maximum Limits: \$50,000,000 per accident (Subject to certain exclusions)

Type of Policy: Crime Policy (Blanket Dishonesty and 3-D Policy)

Insurance Co.: National Union Fire Insurance Company

Policy No. : 473-58-44

Policy Period: October 1, 2000 to October 1, 2001

Employee Dishonesty: Limit \$1,000,000 Deductible \$10,000*
Forgery and Alteration: Coverage \$100,000 Deductible \$2,500*
Theft, Disappearance, Destruction: Cash \$150,000 Deductible \$5,000*

^{*} Subject to certain exclusions

STATISTICAL DATA SCHEDULE OF ENTERPRISE FUNDS INSURANCE COVERAGE PARKING SYSTEM SEPTEMBER 30, 2001

PARKING FACILITIES PROPERTIES (Continued)

Type of Policy: Excess General Liability and Workers' Compensation

Insurance Co.: North River Insurance Company

Policy No. : 544000016-7

Policy Period: December 31, 2000 to December 31, 2001

\$500,000 per occurrence deductible, any one loss

Maximum Limits: \$4,500,000 (Subject to certain exclusions)

STATISTICAL DATA SCHEDULE OF ENTERPRISE FUNDS INSURANCE COVERAGE GOLF COURSE SYSTEM SEPTEMBER 30, 2001

GOLF COURSE SYSTEM PROPERTIES

Type of Policy: Property Insurance - Protected Self-Insurance Program

Insurance Co.: The Travelers Insurance Companies

Policy No. : KTL-CMB-294T185-3

Policy Period: December 31, 2000 to December 31, 2001

\$250,000 per occurrence deductible

Maximum Limits: \$1,129,052,533 (Subject to certain exclusions)

Type of Policy: Property Insurance - Boiler and Machinery Insurance

Insurance Co.: Hartford Steam Boiler

Policy No. : FBP 4910945

Policy Period: December 31, 2000 to December 31, 2001

\$10,000 any one loss deductible

Maximum Limits: \$50,000,000 per accident (Subject to certain exclusions)

Type of Policy: Crime Policy (Blanket Dishonesty and 3-D Policy)

Insurance Co.: National Union Fire Insurance Company

Policy No. : 473-58-44

Policy Period: October 1, 2000 to October 1, 2001

Employee Dishonesty: Limit \$1,000,000 Deductible \$10,000*
Forgery and Alteration: Coverage \$100,000 Deductible \$2,500*
Theft, Disappearance, Destruction: Cash \$150,000 Deductible \$5,000*

^{*} Subject to certain exclusions

STATISTICAL DATA SCHEDULE OF ENTERPRISE FUNDS INSURANCE COVERAGE GOLF COURSE SYSTEM SEPTEMBER 30, 2001

GOLF COURSE SYSTEM PROPERTIES (Continued)

Type of Policy: Excess General Liability and Workers' Compensation

Insurance Co.: North River Insurance Company

Policy No. : 544000016-7

Policy Period: December 31, 2000 to December 31, 2001

\$500,000 per occurrence deductible, any one loss

Maximum Limits: \$4,500,000 (Subject to certain exclusions)

STATISTICAL DATA SCHEDULE OF ENTERPRISE FUNDS INSURANCE COVERAGE SOLID WASTE SYSTEM SEPTEMBER 30, 2001

SOLID WASTE SYSTEM PROPERTIES

Type of Policy: Property Insurance - Protected Self-Insurance Program

Insurance Co.: The Travelers Insurance Companies

Policy No. : KTL-CMB-294T185-3

Policy Period: December 31, 2000 to December 31, 2001

\$250,000 per occurrence deductible

Maximum Limits: \$1,129,052,533 (Subject to certain exclusions)

Type of Policy: Property Insurance - Boiler and Machinery Insurance

Insurance Co.: Hartford Steam Boiler

Policy No. : FBP 4910945

Policy Period: December 31, 2000 to December 31, 2001

\$10,000 any one loss deductible

Maximum Limits: \$50,000,000 per accident (Subject to certain exclusions)

Type of Policy: Crime Policy (Blanket Dishonesty and 3-D Policy)

Insurance Co.: National Union Fire Insurance Company

Policy No. : 473-58-44

Policy Period: October 1, 2000 to October 1, 2001

Employee Dishonesty: Limit \$1,000,000 Deductible \$10,000 * Forgery and Alteration: Coverage \$100,000 Deductible \$2,500 * Theft, Disappearance, Destruction: Cash \$150,000 Deductible \$5,000 *

^{*} Subject to certain exclusions

STATISTICAL DATA SCHEDULE OF ENTERPRISE FUNDS INSURANCE COVERAGE SOLID WASTE SYSTEM SEPTEMBER 30, 2001

SOLID WASTE SYSTEM PROPERTIES (Continued)

Type of Policy: Excess General Liability and Workers' Compensation

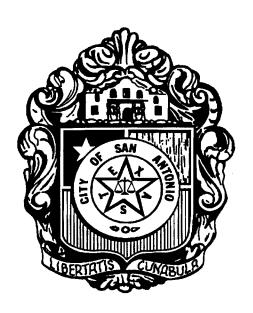
Insurance Co.: North River Insurance Company

Policy No. : 544000016-7

Policy Period: December 31, 2000 to December 31, 2001

\$500,000 per occurrence deductible, any one loss

Maximum Limits: \$4,500,000 (Subject to certain exclusions)



CITY OF SAN ANTONIO